



# The Monroe County Tax Collector's Office

[www.MonroeTaxCollector.com](http://www.MonroeTaxCollector.com)

# DEFINING VACATION RENTALS

**“Vacation Rental, Short-Term Rental, Transient Rental, etc.”**

- **City of Marathon:**
  - *7 to 28 days*
- **Tax Collector’s Office:**
  - Tourist Development Tax Department
    - *Six months or less (F.S. 125.0104)*
  - Local Business Tax Department
    - *Less than 30 days or one month (F.S. 509.013)*



The Office of Sam C. Steele, CFC

Constitutional Tax Collector - Monroe County



# RENTAL PROPERTY REQUIREMENTS

- **ALL** Property Rentals **MUST** Have:
  - *Local Business Tax Account*
    - *Access to public records available on our website*
- Renting for Six Months or Less:
  - *Local Business Tax Account*
  - *Tourist Development Tax Account*
  - *Sales and Use Tax (DOR)*
- Renting for Less Than 30 Days or One Month
  - *Local Business Tax Account*
  - *Tourist Development Tax Account*
  - *Sales and Use Tax (DOR)*
  - *State License from DBPR*



***\*\*Check your local Planning and Zoning Department for other applicable requirements\*\****

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# TOURIST DEVELOPMENT TAX

- Any rental for a period of six months or less
  - *Hotel*
  - *Motel*
  - *Resort motel*
  - *Apartment*
  - *Apartment hotel*
  - *Apartment motel*
  - *Rooming house*
  - *Mobile home park*
  - *RV Park*
  - *Condominium*
  - *Timeshare resort*
  - *Vessels\*\**
- Accounts (as of January 2023)
  - *Total Accounts: 3,045*
  - *Total Units: 20,567*
  - *Total Properties: 7,665*



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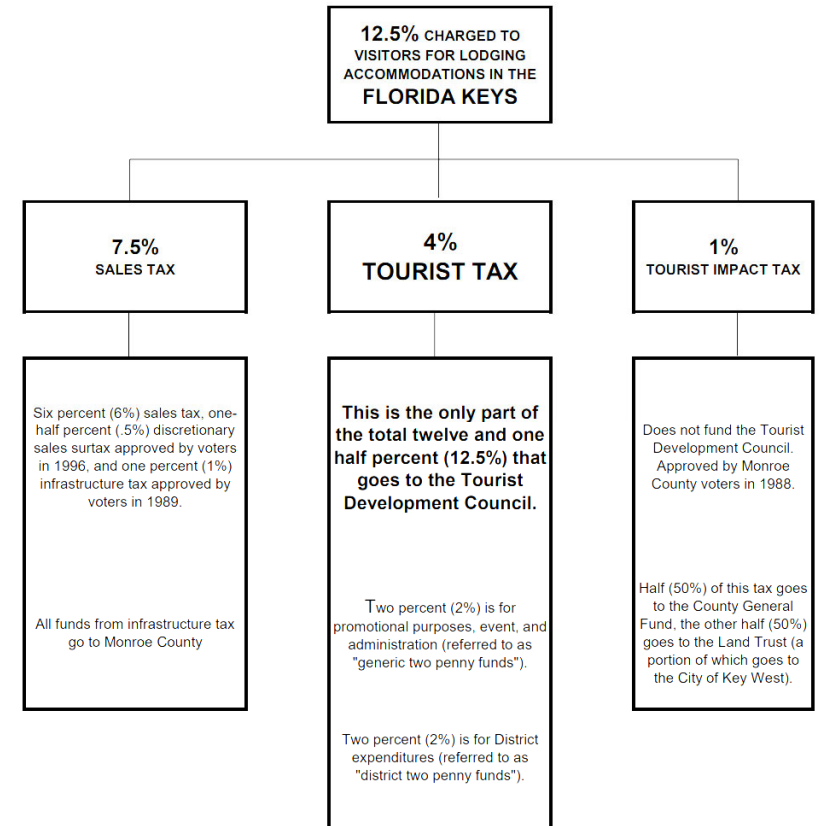
# TOURIST DEVELOPMENT TAX

- “[TDT] shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.” – F.S. 125.0104(3)

**Tax Collector → 5% of total rental charge**

**Dept. of Revenue → 7.5% of total rental charge**

- The total rental charge is any fee or charge the guest must pay to occupy the rental property.
- Any separately stated mandatory charges to the guests are considered part of the total consideration to rent the transient accommodation and therefore taxable.
  - *Processing fees*
  - *Cribs*
  - *Cleaning fees*
  - *Rollaway beds*
  - *Resort fees*
  - *Refrigerators*
  - *In-room safe fees*
  - *Microwaves*



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# TOURIST DEVELOPMENT TAX

- Governed by Florida Statutes, Florida Administrative Code, and Monroe County Code of Ordinances
  - **F.S. Chapter 125**
    - *Allows counties to be a self-administering county*
    - *Explains the taxable privileges, tax rate and how the taxes are used*
  - **F.S. Chapter 212**
    - *Explains the procedure of collecting, enforcing, audit, and tax exemptions*
  - **F.S. Chapter 213**
    - *Explains the taxpayer's rights, confidentiality, audit, further enforcement, refunds, and subpoenas*
  - **Monroe County Code of Ordinances Chapter 23 Article VI**



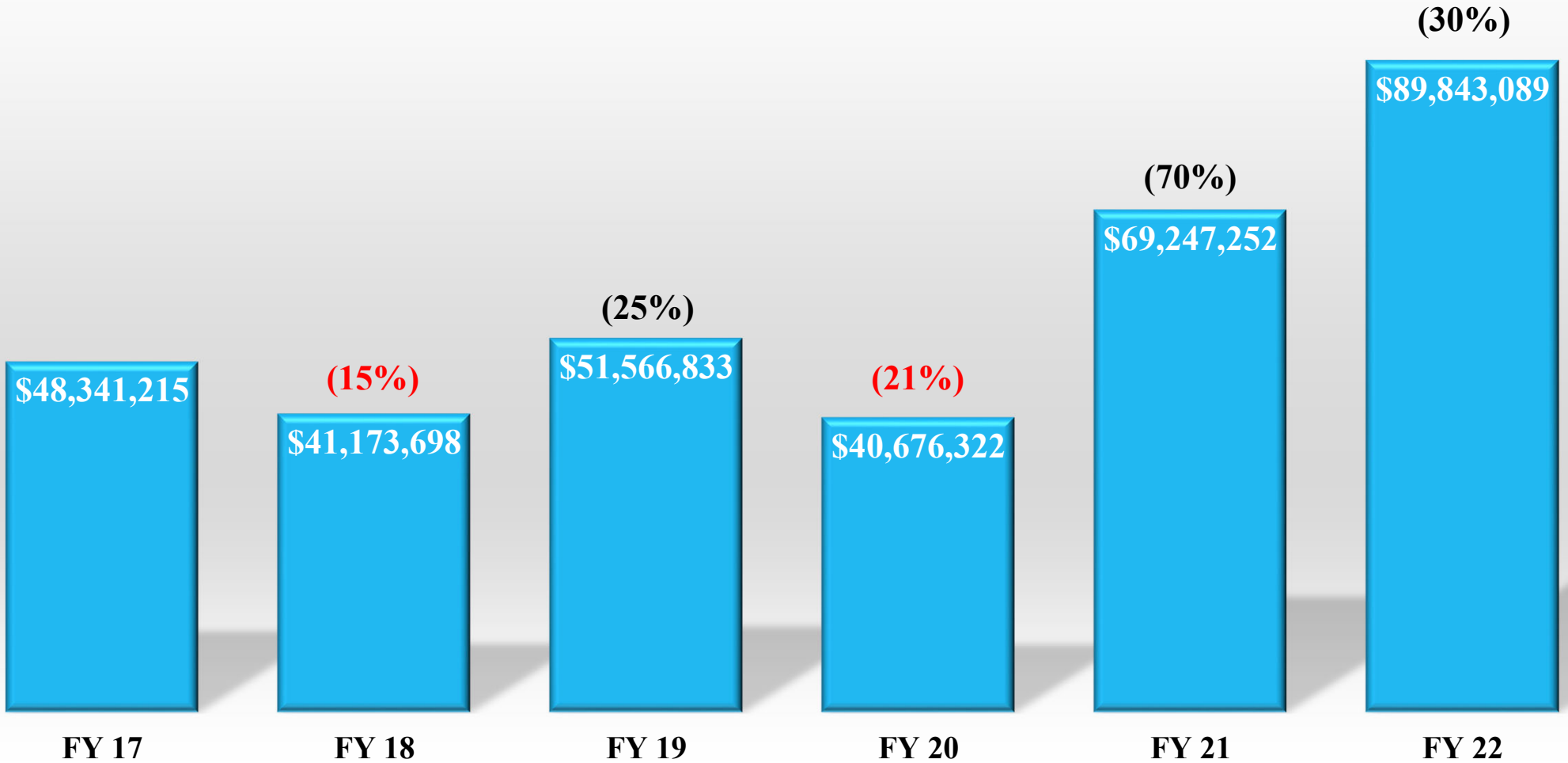
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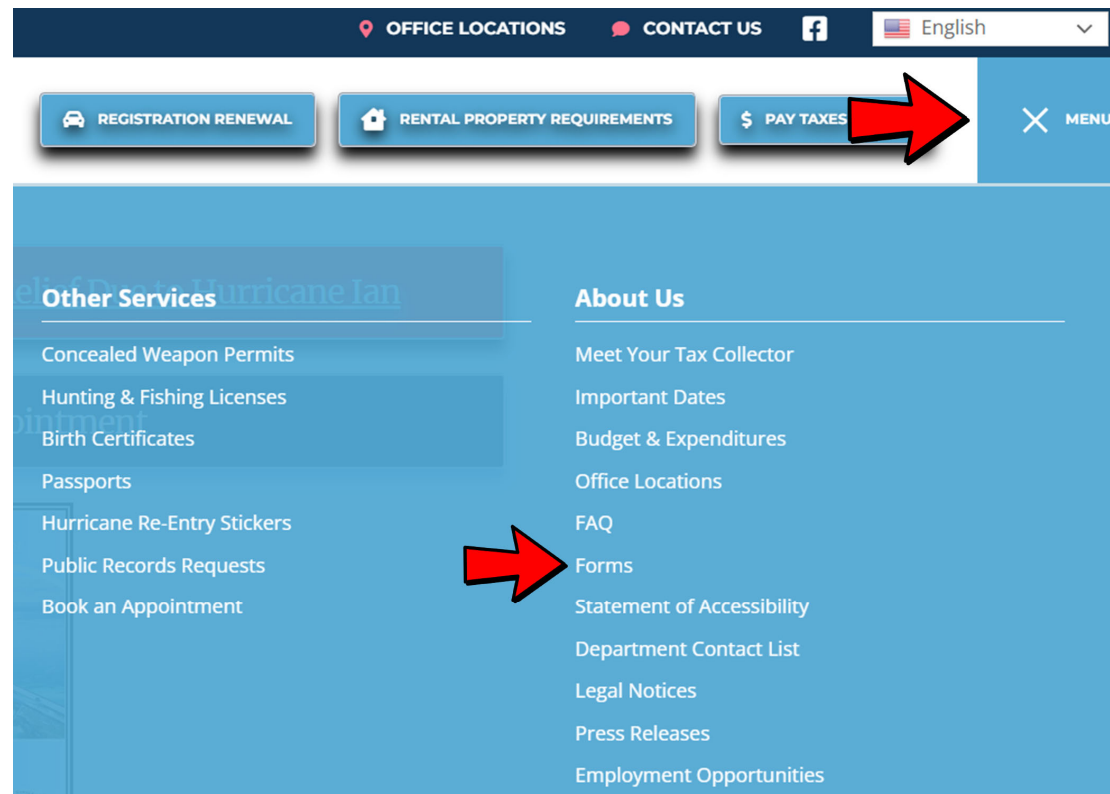
# Tourist Development Tax Collections

■ Total Collections



# PROPERTY MANAGERS/RENTAL COMPANIES

- Responsible for collecting, accounting for, and remitting TDT from their renter/guest
- Required Forms
  - [Monroe County Application for Collective Registration](#)
  - [Owner/Agent Agreement \(only when adding a property\)](#)
  - [Consolidated Tax Returns \(needs to be submitted with payment each month\)](#)
- Rental company receives an account number
  - *All properties added under that account*
- Contact us with any management changes



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# AUDIT & ENFORCEMENT

- Acquired department from Clerk of Court in 2015
- Referrals from Code Enforcement
  - *Unincorporated Monroe County*
  - *City of Key West*
  - *City of Marathon*
  - *City of Key Colony Beach*
  - *City of Layton*
  - *Islamorada, Village of Islands*
- Work closely with Property Appraiser
- Work closely with our Business Tax Department
- Implemented illegal rental hotline
- Implemented an online advertising identification, tracking and investigation program



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# VACATION RENTAL HOTLINE

## Give us a call!

We have a transient rental hotline where anyone can make a report.

If you are aware of any property being advertised as a vacation rental that may not have a tourist development account, call our hotline and we will investigate.

**1-800-422-4540**



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# INFORM AND EDUCATE

- How Do We Educate the Public?
  - *Mail*
  - *Website*
  - *Social media*
  - *Newspaper advertisements*
  - *Radio interviews*

## Attention Rental Property Owners

**Tourist Development Tax:** If you own property, such as a home, condo, mobile home, etc., that you rent to someone else for six months or less, you are required to collect and pay a 5% tourist development tax. As the property owner, you are responsible for the tourist development taxes. Please be aware online platforms do not remit Tourist Development Tax.

**Required by Law:** The consequences for avoiding registration may result in a tax audit, assessment of penalties and interest, and notification of the violation to the Internal Revenue Service (IRS) and the Florida Department of Revenue. To report a tax violation, please email mail@monroetaxcollector.com or call 855-422-4540.

**Online Payments:** Save money by paying tourist development taxes online. TouristExpress allows you to make payments at your convenience, and you get to keep a collection allowance when you file and pay timely online. Visit monroetaxcollector.com

**Questions?:** For more information about tourist development taxes, please visit monroetaxcollector.com

\*\* Note A Business Tax Receipt is Required For All Rental Units\*\*



Sam C. Steele, CFC  
Monroe County Tax Collector

**SAM C. STEELE, C.F.C.**  
MONROE COUNTY TAX COLLECTOR

2021 Paid Real Estate  
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY ID #	ESCROW CD	MILLAGE CODE	ACCOUNT #
1516830		50VI	1516830

MONROE COUNTY  
1100 Simonton St Ste 205  
Key West, FL 33040-3110

0041890000000056338  
88800 OVERSEAS Hwy

RANDALL ADAMS SUB PB1-110 PLANTATION KEY  
PT LOT 12 OR506-543 OR519-37 OR555-914  
OR749-319/20 OR81

TAXING AUTHORITY	TELEPHONE	MILLAGE	AD VALOREM TAXES ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAX AMOUNT
SCHOOL STATE LAW	305-293-1400	1.4860	6,843,117	6,843,117	0	0.00
SCHOOL LOCAL BOARD	305-293-1400	1.7980	6,843,117	6,843,117	0	0.00
GENERAL FUND	305-292-4473	0.7429	6,843,117	6,843,117	0	0.00
F&F LAW ENFORCE JAIL	305-292-7017	1.8279	6,843,117	6,843,117	0	0.00
HEALTH CLINIC	305-296-4886	0.0441	6,843,117	6,843,117	0	0.00
MOSQUITO CONTROL	305-292-7190	0.4648	6,843,117	6,843,117	0	0.00
ISLM VILLAGE OF ISLAND	305-664-6400	3.0000	6,843,117	6,843,117	0	0.00
SPWM DIST	800-432-2045	0.1061	6,843,117	6,843,117	0	0.00
OKEECHOBEE BASIN	800-432-2045	0.1146	6,843,117	6,843,117	0	0.00
EVERGLADES CONST PR	800-432-2045	0.0365	6,843,117	6,843,117	0	0.00
<b>TOTAL MILLAGE</b>		<b>9.8209</b>	<b>AD VALOREM TAXES</b>			<b>\$0.00</b>

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	TELEPHONE	AMOUNT
		<b>\$0.00</b>

NON-AD VALOREM ASSESSMENTS

COMBINED TAXES AND ASSESSMENTS \$0.00

If Postmarked By **Nov 30, 2021**  
Please Pay **\$0.00**

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MONROE COUNTY TAX COLLECTOR

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NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

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88800 OVERSEAS Hwy

RANDALL ADAMS SUB PB1-110 PLANTATION KEY  
PT LOT 12 OR506-543 OR519-37 OR555-914  
OR749-319/20 OR81

CHECKS ON U.S. BANKS ONLY TO SAM C. STEELE, C.F.C. TAX COLLECTOR • P.O. BOX 1129, KEY WEST, FL 33041-1129

If Postmarked By **Nov 30, 2021**  
Please Pay **\$0.00**

RETURN WITH PAYMENT

IF PAID BY

REMAIN THIS PORTION FOR YOUR RECORDS.  
WALK-IN CUSTOMERS  
PLEASE BRING FOR RECEIPT.

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# NON-COMPLIANCE

- Once a property is identified, we send a letter with application
- We require an account to be opened and the gross amounts for past rentals
  - *10 business days to return the application*
  - *Verify rental start date is the same as what is reflected in the advertisement*
- If we don't receive an application or response, then we send a certified letter with return receipt



*Sam C. Steele, CFC*  
*Monroe County Tax Collector*  
P.O. Box 1129, Key West, FL 33041-1129  
[www.monroetaxcollector.com](http://www.monroetaxcollector.com)

DATE

PROPERTY OWNER NAME  
OWNER ADDRESS

Ref: PROPERTY ADDRESS

Dear NAME,

It has come to our attention that you may be engaging in the business of renting or leasing living quarters or accommodations for a period of six (6) months or less at RENTAL ADDRESS.

Any individual rental of property for six (6) months or less requires the renter to pay tourist taxes and the property owner to collect and remit those taxes. This letter serves as official notice pursuant to Section 212.03, Florida Statutes, that you have a duty to collect and remit tourist development tax on the total gross amount of rent paid by the renter. Non-compliance may result in civil and/or criminal penalties. The Monroe County Tax Collector has the authority and responsibility to audit various locations in Monroe County to ensure compliance.

If you are complying with the requirements of Monroe County Ordinance No. 017-2014, please provide us with evidence of payment of the 5% tourist development and tourist impact tax. If you do not have a Monroe County tourist development tax account, you must come into compliance by opening an account within the next ten (10) business days. Please visit our website at [www.monroetaxcollector.com](http://www.monroetaxcollector.com) to submit your application online.

This letter is the only communication you will receive prior to the commencement of enforcement activity.

If you have any questions, please contact us at (305) 295-5062. Thank you for your forthcoming cooperation.

Respectfully,

*Pamela L. Sellers*

Pamela L. Sellers, CFE  
Director of Audit and Enforcement  
(305) 295-5062  
[psellers@monroetaxcollector.com](mailto:psellers@monroetaxcollector.com)

# STILL NO RESPONSE?

- Open an “In-House” account and create an assessment for the past 36 months based on the amounts in advertisement
- Send assessment bill to owner
  - *We allow owner 20 days to file an appeal or pay the bill*
- File tax warrant and freeze bank account
  - *Refer findings to State Attorney for criminal prosecution*



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# CONTACTS:

## Jessica Gil

Director of Tourist Development Tax Collections

(305) 295-5058

[jgil@monroetaxcollector.com](mailto:jgil@monroetaxcollector.com)

## Pamela Sellers

Director of Audit and Enforcement

(305) 295-5062

[psellers@monroetaxcollector.com](mailto:psellers@monroetaxcollector.com)

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