



TOURIST DEVELOPMENT TAX RETURN INSTRUCTIONS (Rev. 06/26)

YOUR RETURN AND PAYMENT ARE DUE ON THE 1ST AND LATE IF NOT RECEIVED OR POSTMARKED BY THE 20TH DAY OF THE MONTH FOLLOWING EACH REPORTING PERIOD. IF THE 20TH FALLS ON A SATURDAY, SUNDAY OR LEGAL HOLIDAY, YOUR PAYMENT MUST BE POSTMARKED ON THE FIRST BUSINESS DAY FOLLOWING THE 20TH. YOU MUST FILE A TAX RETURN FOR EACH REPORTING PERIOD, EVEN IF YOU DID NOT RENT YOUR PROPERTY AND NO TAX IS DUE.

1. GROSS RENTAL RECEIPTS: Enter the total amount of rental charges for the reporting period including charges which are exempt from the Tourist Development Tax.

2. LESS EXEMPT RECEIPTS: Enter any rental charges exempt from the Tourist Development Tax. Exempt rentals must be supported by a valid Florida Consumer's Certificate of Exemption and proof that the payment was made directly by the exempt organization. Payments with personal funds are taxable. There are certain exceptions for Federal employees. Exemptions from long term rentals must be supported by bona fide written leases for periods greater than six months. Rentals without bona fide written long term leases are taxable for the first six months of continuous occupancy and become exempt beginning on the 1ST day of the 7TH month of occupancy.

3. TOTAL TAXABLE RECEIPTS: Subtract line (2) from line (1) and enter the amount on line (3).

4. TOTAL TAX (6% tax rate): Multiply line (3) by 6% (.06) and enter the amount on line (4).

5. ADJUSTMENTS: FOR USE BY TOURIST DEVELOPMENT TAX SECTION ONLY.

6. TOTAL TAX COLLECTED: Enter the total from line (4).

7. PLUS PENALTY: Penalty is assessed by Florida Statute (F.S.) 212.12 at 10% for each 30 day period, or fraction thereof, during which the delinquency continued. **Maximum penalty is 50% of total tax due. Minimum penalty is \$50.00.** If delinquent, you will receive a written notice for penalty due.

8. PLUS INTEREST: Interest is computed per diem based on a variable rate adjusted semiannually by the Florida Legislature (F.S. 213.235). If delinquent, you will receive a written notice for the amount of interest due.

9. CURRENT AMOUNT DUE: Enter total amount due by combining lines (6) (7) and (8).

10. CREDITS USED: If applicable, enter credits issued by the Tourist Development Tax Section.

11. RETURNED CHECK FEE: If your check, draft or money order is returned by your financial institution, the fee is \$25.00 for items not exceeding \$50.00, \$30.00 for items exceeding \$50.00 but not exceeding \$300.00, and \$40.00 or 5% of the face value (whichever is greater) for items that exceed \$300.00 (Florida Statute 125.0105).

12. TOTAL AMOUNT DUE: Enter the total of line (9), minus line (10), plus line (11).

Sign and date the return. Unsigned tax returns or incomplete returns may be returned and subject to a penalty. Make checks payable to BOCC. Payments must be made in U.S. funds and drawn on a U.S. bank. Write your account number and reporting period (month/year) on your check.

Effective July 1, 2012, F.S. 212.12 was amended to limit the collection allowance to tax returns timely filed and paid by electronic means. You will **not** be entitled to a collection allowance if you file a paper return or pay by cash, check or money order. Also, if you file and pay electronically but are late, you cannot deduct a collection allowance.

To pay your Tourist Development Taxes on-line visit <https://browardtourist.county-taxes.com/tourist> and follow the instructions to register for TouristExpress.