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TO: BREVARD COUNTY SHORT TERM RENTAL PROPERTY OWNERS

SUBJECT: ENFORCEMENT AND COLLECTION OF THE TOURIST DEVELOPMENT TAX

The Brevard County Board of County Commissioners on April 1, 2014, enacted changes to the Local Option Tourist Development Act (Florida Statute 125.0104), amending Section 102-116 of the Code of Ordinances of Brevard County by adding definitions for the terms “living quarters”, “person”, and “vacation rental”. The amendment also created new sections 102-124 requiring persons renting living quarters and vacation rentals to obtain a tourist development tax account; and new section 102-125 providing penalties for failure to obtain an account.

New definitions:

1. “Living quarters” includes, but is not limited to, any private residence or private housing rented out for monetary or other consideration for a period of less than six months, including a vacation rental. Living quarters does not include a hotel, apartment hotel, motel, resort motel, apartment, apartment hotel, rooming house.
2. “Person” includes, but is not limited to, any corporation, partnership, joint venture, land trust, trust, firm or other legal entity.
3. “Vacation rental” is defined as any individually or collectively owned single-family house as well as any two-family, three-family, or four-family dwelling that is rented or leased for monetary or other consideration for periods of less than six (6) months.

New: Section 102-124 Account Required. No person shall offer for rent or rent living quarters or operate a vacation rental without first applying for and receiving a Tourist Development Tax Account from the Brevard County Tax Collector’s Office for the purpose of paying the Tourist Development Tax due from that property owner in accordance with Section 102-117 and 102-118 of this Article III.

New: Section 102-125 Penalties for failure to obtain required account.

(1) Any person renting living quarters or operating a vacation rental without first receiving a Tourist Development Tax account shall be deemed to have committed a violation of section 102-124 of this county ordinance shall be punished by a fine not to exceed \$500 as established by resolution of the County Commission. Each day that a person rents living quarters or operates a vacation rental without having received a Tourist Development Tax account as required by section 102-104 shall be deemed a separate violation of this ordinance.

(over)

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Enforcement and Collection of the Tourist Development Tax

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(2) Any person who is required to obtain an account under this section and who files an application for that account within one-hundred twenty (120) days from the date of enactment of this ordinance shall not be required to pay any unpaid tourist development taxes that might otherwise have accrued or become due.

(3) However, nothing in this section shall be deemed to waive or render inapplicable the issuance of a warrant and a lien for unpaid tourist development taxes in accordance with section 102-118(7) of this ordinance against any person who does not qualify for the amnesty provision set forth in subsection (2) above.

Florida Statutes Section 125.0104: <http://www.leg.state.fl.us/statutes/>

Brevard County Code of Ordinances: <https://library.municode.com/HTML/10473/book.html>

To apply for a Tourist Tax Account:

1. Access www.brevardtc.com/tourist.htm
2. Complete application and mail to address on form

To register to remit Tourist Tax online:

1. Access <https://brevard.county-taxes.com/tourist>
2. Click “register here” and enter information
3. Upon receipt by the Tax Collector’s office, registration requests will be processed and account information will be returned by mail.

For more information, please call: 321-264-6910 or email: touristtax@brevardtc.com, or visit www.brevardtc.com.