

Important Tax Notice - Please Read

Volusia County Florida

Required Tax Collection on Short Term Rentals

Every person who rents or leases living quarters **or** accommodations in a condominium for a term of **6 months or less** must collect **and** remit 6% Tourist Development Tax.

*-Per County Ordinance Article II, Section 114
and FL Statutes Chapters 125 and 212*

Penalties for not collecting and paying tourist development tax per Florida Statutes 125.0104:

- Personally liable for payment of the tax
- Guilty of a misdemeanor of the first degree, punishable by:
 - Payment of a fine not exceeding \$1,000, and/or
 - Imprisonment not exceeding 1 year

Please use the contact information below to:

- *obtain additional information,*
- *register for payment of the 6% Tourist Development Tax, or*
- *anonymously report a tourist development tax evader.*

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<http://www.volusia.org/tdt>

