



Ken Burton Jr.

*Innovating Better Ways to Serve*

Manatee County Tax Collector Board of County Commissioners Tourist Tax Workshop March 19, 2019

Bradenton, FL – Manatee County Tax Collector Ken Burton Jr., his staff and legal team presented “Tourist Development Taxes: Collection, Enforcement & Auditing – Changing the Narrative” to the Board of County Commissioners (BOCC) on Tuesday March 19, 2019.

“I want to ensure that the Commissioners have a clear understanding of four key points,” said Burton. “Tourist Tax dollars across all vacation rental platforms, including AirBnB, are being collected and remitted. Manatee County Ordinance 14-57 follows Florida law and provides equal and fair practices in collections, enforcement and auditing. Current hosting platform agreements do not provide the accountability to ensure equal and fair practices to all. Please understand I am always open to future conversations regarding potential future agreements with hosting platforms, provided a proposed agreement complies with Florida law and treats all taxpayers fairly.”

The BOCC was provided information regarding Harmari by LTAS Technologies, Inc. who provides on-line software and support to assist with the identification of short term rental properties. Founded in 2011, Harmari works with over 150 law enforcement offices, government, and retail customers in the US and Canada. The Manatee County Tax Collector is the first County in Florida to sign with Harmari and has been working with them since January. During the presentation, data was provided confirming the Manatee County Tax Collector is collecting the tourist development taxes, and in fact, has a high percentage of all vacation rental platforms currently registered, including those properties being advertised through the AirBnB platform.

In the first batch of short term rental listings provided by Harmari on January 31, 2019, 350 properties, spanning across all vacation rental platforms were reviewed. It was determined 99.83% of properties identified as short term rentals were already registered with the Manatee County Tax Collector’s office. In a second batch of short-term rental listings provided on March 1, 2019, which focused solely on AirBnB listings, 210 rental properties were identified and 78.10% of the properties were already registered. Those that were not already registered, were then contacted by the Manatee County Tax Collector’s Office regarding their non-compliance and the requirement to register.

“I am extremely proud of my staff’s ability to produce such high compliance, and utilize companies such as Harmari,” said Burton. “This is possible because we are not hindered by agreements that limit our authority, provided by Florida law, to audit and require individual reporting.”

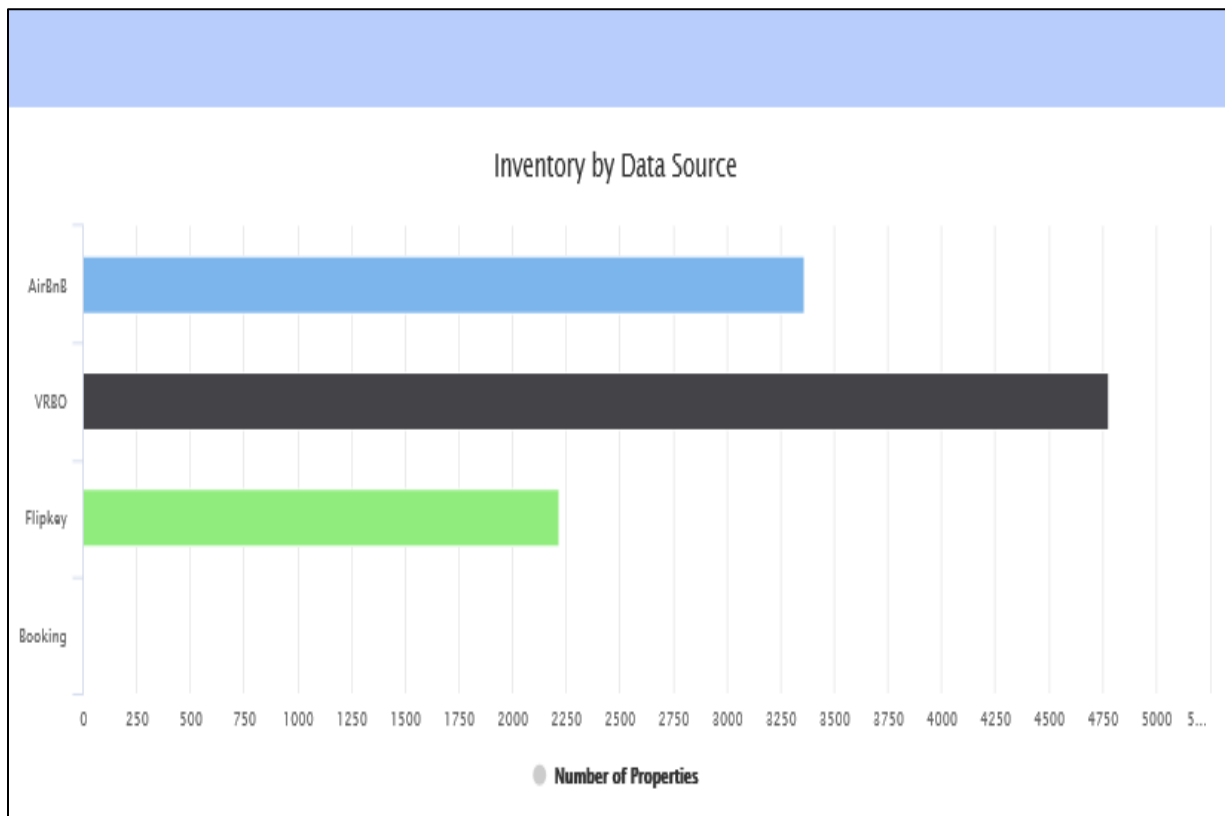
The Manatee County Tax Collector’s Office does more than just collect the tourist development tax. The presentation covered a plethora of services from enforcement tools, to online reporting options (including the technology allowing a bulk upload of tourist tax payments), working with the Property Appraiser to provide tools assisting with the detection of fraudulent homestead exemptions, and having the ability to anonymously report short term rental evaders.

Burton said, “When comparisons are being drawn between how other counties handle the collection, enforcement and auditing of tourist development taxes, the BOCC should be confident in knowing the Tax Collector is collecting the taxes, continually monitoring the environment of vacation rentals, and providing these services equally and fairly across all platforms.”

Harmari

- Batch of short term rental listing provided 1/31/19 – 350
- All vacation rental platforms reviewed, to include AirBnB
- 99.83% of rental listings provided were already registered
- 6 new accounts identified

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- Batch of short term rental listings provided 3/1/19 – 210
  - Only property listings on AirBnB were reviewed
  - 78.10% of rental listings provided were already registered
  - 31 new accounts and 15 inactive accounts identified



*The Mission of the Manatee County Tax Collector's Office is to perform our duties with integrity and respect, focusing on innovation and serving with excellence.  
2011 Florida Governor's Sterling Award Recipient*