

Property Owners Must Collect and Pay Tax on Short-Term Rentals



Property owners who rent houses, condominiums, timeshares, or other accommodations to others for short periods may not know that they must charge tax on the rental fees.

Six percent sales tax is due on rental charges or room rates paid for the right to use or occupy living or sleeping accommodations. Florida law refers to these living or sleeping accommodations as “transient accommodations.”

If you own a home in Florida and rent it out for periods of six months or less, you must register with the Department of Revenue to collect and report sales tax. You can [register through our Internet site](#), which will guide you through an application interview to find out what taxes you need to collect and/or pay. If you are renting more than one property, you must register each one separately.

Local taxes may be due, also. Most counties have a discretionary sales surtax, local option tax, tourist development tax, convention development tax, or tourist impact tax on rentals of transient accommodations. [Contact the county](#) where the property is located to find out what is required.

For more information, [download the brochure](#) titled “Sales and Use Tax on Rental of Living or Sleeping Accommodations” (Form GT-800034). This publication lists the types of rentals that are subject to tax as well as those that are exempt.

If You Use a Management Company

If you use a management company to collect rent for you and have not already registered your property, make sure the agent has registered on your behalf and is collecting and sending tax to the Department. If you choose to register the property yourself, be sure to provide your certificate number to the management company.

Educating Property Owners

We know that in many cases, owners who are not collecting tax on their property rentals simply are not aware that they should be doing so. We hope to increase awareness through this article and our Internet site. Also, the Department routinely contacts property owners who are not in compliance to educate them on the law and their responsibility to collect and remit state taxes. We use information from the Internet, magazines, newspapers, property records, and real estate agents to help us identify persons who are not in compliance.

If You Owe Back Taxes

If you have not been collecting sales tax and the Department has not yet contacted you, you may be eligible for our voluntary disclosure program. Under this program, if you pay back taxes and interest, the Department will waive the penalties. To find out more, [download the brochure](#) titled “Voluntary Disclosure of Tax Liability” (Form GT-800053).