



BRUCE VICKERS, CFC, CFBTO, ELC.

★ Osceola County Tax Collector ★

2501 E. Irlo Bronson Memorial Hwy. / P.O. Box 422105 / Kissimmee, Florida 34742-2105
Phone 407-742-4000 / Fax 407-742-4008
www.osceolataxcollector.org

New Local Business Tax Receipt/Tourist Tax Applicant:

Any individual or company renting accommodations for 180 days or less shall be required to register with the following departments. Registration should be done in the order listed, before the unit is rented. However, if you are renting before registration and approval, then the Tourist Tax Application and the 6% Osceola County Tourist Tax must be remitted to the Tax Collector.

1. **A 7.5% tax must be collected on the rental amount charged for rentals of 180 days or less. You must send the 7.5% Sales Tax to the State of Florida, contact:**

Department of Revenue
State Sales Tax
Ste N302
400 W Robinson St
Orlando, FL 32801-1736
407-648-2905 (ET)

(Web Site) www.floridarevenue.com
Department of Revenue
Office of Taxpayer Assistance Carlton Building
Tallahassee, FL 32399-0100
1-850-488-6800

2. **Each home must have a State Hotel License. A copy of the Hotel License, Receipt or a copy of the application that was submitted to DBPR must accompany the local business tax application, contact:**

Department of Business and Professional Regulations
Division of Hotel & Restaurant
400 W Robinson St. North Tower Suite 802
Orlando, FL 32801
(850)487-1395

Web site www.myflorida.com/dbpr
www.MyFloridaLicense.com/dbpr/hr
(Form #DBPR HR-7028)

3. **Rental units located in city limits of Kissimmee or St. Cloud may also require a City Occupational License. Please inquire with the appropriate municipality.**

City of Kissimmee
101 Church Street
Kissimmee, FL 34741
(407)518-2120

City of St. Cloud
1300 9th Street
St. Cloud, FL 34769
(407)957-7300

4. **Rental units located in Osceola County require an Osceola County Local Business Tax Receipt, contact: Failure to maintain the short term rental Local Business Tax Receipt may result in loss of Zoning approval.**

Osceola County Tax Collector
Local Business Tax Department
P O Box 422105
Kissimmee, FL 34742-2105
(407)742-4000

For information & applications go to our web site at
www.osceolataxcollector.org
*Internal Revenue Service for TIN numbers
1-800-829-1040 (Need a copy of the W-7 form)

The following items must be completed on the Local Business Tax Receipt Application, Rental Address, Owner Name, Address, Phone Numbers, Email Address, Social Security Number or *Federal Id Number, Management Name, Address, Phone Numbers, Email Address, Florida Sales Tax Number. Application must be signed and dated. Return it with the Fee Amount and a copy of the current Hotel License or a copy of the application that was submitted to DBPR for Resort Condominium or Resort Dwelling license (form #DBPR HR-7028) www.myflorida.com/dbpr/hr in the new owners name.

St. Cloud Branch Office
1300 9th Street / Ste. 101B
St. Cloud, Florida 34769

Buenaventura Lakes Branch Office
2595 Simpson Road
Kissimmee, Florida 34744

Campbell City Branch Office
4730 S. Orange Blossom Trail
Kissimmee, Florida 34746

5. **An additional 6% tax must be collected on the rental amount charged for rentals of 180 days or less. You must send the 6% Tourist Development Tax to the Osceola County Tax Collector. Application and envelope enclosed. A Power of Attorney for the owner must accompany all applications being submitted by a management company or anyone else other than the owner.**

Osceola County Tax Collector
Tourist Tax Department
P O Box 422105
Kissimmee, FL 34742-2150
(407)742-4000

For information & applications go to our web site at
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If you rent residential units for **180 days or less:**

1. Complete and return the Tourist Tax Application with five dollars for each unit rented for **180 days or less.**
2. The tax office will mail you a supply of return forms, a calculation instruction sheet, and green envelopes to be used when reporting the 6% tourist tax.
3. The Tourist Tax payment can not be combined with any other payment sent to the Tax Collector.

Property management companies and multi-location taxpayers must provide a listing, referred to as Supplemental Schedule A, with the tourist tax return. You must notify the transient rental dept. in writing, on your letterhead, when you terminate management of a property. You must also notify the transient rental dept. in writing, by tourist tax application, when you begin management of a property. Property management companies also have the option to report under one account (umbrella /multi location account). This type of reporting also requires an application, and a five dollar fee for the umbrella account and each rental unit.

The payment of the 6% tourist tax must be made with checks or money orders drawn on a **United States Bank**, made payable in **U.S. funds**. Payment of the 6% Tourist Development Tax must be postmarked by the 20th of each month due to avoid penalties. If changing management company or mailing address, remember to notify the Tourist Tax Department in writing by completing a new application with the updated information. Please notify us in a timely manner so we may send return forms to the proper person, and late penalties can be avoided.

Should you have any questions regarding the 6% Tourist Development Tax, please contact the Tax Collector's Tourist Tax Department, phone 407-742-4000.