

**OSCEOLA COUNTY TOURIST DEVELOPMENT TAX**

**SUBMIT WITH PAYMENT**

**SUBSTITUTE Local Option Tax Return**

**FOR THE MONTH OF:** \_\_\_\_\_ (i.e. 01/2022 or Jan 2022)

STATE SALES TAX NO: \_\_\_\_\_

**TOURIST TAX NO:** \_\_\_\_\_

**PHYSICAL LOCATION OF PROPERTY LOCATED IN OSCEOLA COUNTY:**

ADDRESS: \_\_\_\_\_

CITY OF: \_\_\_\_\_

**MAILING ADDRESS**

BUSINESS NAME \_\_\_\_\_

CONTACT \_\_\_\_\_

ADDRESS \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TELEPHONE NO.(S) \_\_\_\_\_

**TAX COLLECTED**

1. GROSS RENTAL RECEIPTS	
2. EXEMPT RENTAL RECEIPTS	
3. TAXABLE RENTAL RECEIPTS	
4. TOTAL TAX COLLECTED 6%	
5. ADJUSTMENTS	
6. TOTAL TAX DUE	
7. LESS-COLLECTION ALLOWANCE	
8. PLUS - PENALTY	
9. PLUS - INTEREST	
10. CURRENT PERIOD DUE:	
11. PREVIOUS OUTSTANDING CREDITS	
12. APPLICATION FEE	
13. INSUFFICIENT CHECK FEE	
14. TOTAL AMOUNT DUE	

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

MAKE CHECKS PAYABLE TO:

**BRUCE VICKERS  
TAX COLLECTOR  
PO BOX 422105  
KISSIMMEE, FL 34742-2105**

**Instructions for Calculating Osceola County Tourist Development Tax**

- Gross Rental Receipts- Total of Money Collected for **All** Rental Units, Excluding the **7.5%** State of Florida Sales Tax and the **6%** Osceola County Tourist Development Tax.
- Exempt Rental Receipts- Total Money Collected for Units Rented to Parties Showing Proof That They Are Exempt From All Local and State Taxes.
- Taxable Rental Receipts- Gross Rental Receipts (Line 1) minus Exempt Rental Receipts (Line 2).
- Total Tax Collected - Tax Rate is 6% July 1, 2004 to Current Date. Multiply (X) Line 3 by 6% (.06).
- Adjustments- plus (+)
- Tax Due- Total Tax Collected (Line 4) plus (+) Adjustments (Line 5).
- Less Collection Allowance- Take Allowance If Return Is Postmarked By 20th of Month Due. 2.5% (.025) of Tax Due (Line 6)  
\*\*\*\*\*Collection Allowance Cannot Be More than \$30.00\*\*\*\*\*
- Plus Penalty- Returns Postmarked after the 20th of Month Due Receive a Penalty of 10% of Tax Due (Line 6) or \$50.00, whichever is greater. Penalty will not be less than \$50.00.  
\*\*\*\*\*Late Nil Returns Receive a \$50.00 Penalty\*\*\*\*\*
- Plus Interest-  
For Returns or Payments Due on or Before December 31, 2016, please contact our office at (407) 742-4000 for the correct Floating Rate of Interest.

The Floating Rate of Interest for Under Payments & Late Payments of Tax Due After December 31, 2016 are:

Interest Period	Interest Rate	Daily Factor
01/01/17-06/30/17	7 percent	.000191781
07/01/17-12/31/17	8 percent	.000219178
01/01/18-06/30/18	8 percent	.000219178
07/01/18-12/31/18	8 percent	.000219178
01/01/19-06/30/19	9 percent	.000246575
07/01/19-12/31/19	9 percent	.000246575
01/01/20-06/30/20	9 percent	.000245902
07/01/20-12/31/20	9 percent	.000245902
01/01/21-06/30/21	7 percent	.000191781
07/01/21-12/31/21	7 percent	.000191781
01/01/22-06/30/22	7 percent	.000191781
07/01/22-12/31/22	7 percent	.000191781
01/01/23-06/30/23	9 percent	.000246575
07/01/23-12/31/23	11 percent	.000301370
01/01/24-12/31/24	12 percent	.000327869

Example for Interest Period 07/01/17 - 12/31/17:

Calculator must Be Set for Floating Decimal.  
Multiply Total Tax Due (Line 6) by 0.000219178  
Equals (=) One Days Interest. Multiply One Days Interest by  
Number of Days from Due Date to Date Remittance Is Postmarked  
Equals (=) Interest Due.

- Current Period Due- Total Tax Due (Line 6) minus (-) Collection Allowance or If Delinquent, Total Tax Due (Line 6) plus Penalty (Line 8) plus Interest (Line 9).
- Previous Outstanding Credits- You Will Be Notified by mail from Tax Collector's Office of Any Credits.(This Line is no longer Applicable)
- Application Fee- a Five Dollar Fee Due at Time of Application.
- Insufficient Check Fee- You Will Receive a Notice from the County Tourist Tax Audit Dept of Amount Due.
- Total Amount Due- Current Period Due (Line 10) plus Line 11,12,13

**Please make sure that ALL lines on this return have been addressed. If the return is not completed and has to be returned, you will be assessed with additional penalties and interest. If you have any questions please contact the Tourist Development Tax Department at (407)742-4000**