



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

TO: New Tourist Tax Applicants

FROM: Osceola County Tax Office, Tourist Tax Department

RE: Return Forms and Payment

Enclosed is a supply of returns and envelopes to remit Tourist Development Tax to the Osceola County Tax Collector. You must use the provided forms to ensure confidentiality and prompt posting to the correct account. Please use the tourist tax account number, at the top right corner of your return form, when corresponding with the Osceola County Tax Collector, Tourist Development Tax Department.

Please refer to the attached calculation instruction insert for assistance in completing your returns. **All return forms must be signed, dated and postmarked no later than the 20th of the month following the tax collection, even if no tax is due.** Late returns will receive a minimum \$50.00 penalty.

Example of Monthly reporting frequency: Money received in January must be reported on the January return form and postmarked on or before February 20th. If you did not receive any gross rentals in January, you must submit a Nil return by February 20th.

All payments must be made with checks or money orders drawn off a United States Bank, made payable in U.S. dollars to Bruce Vickers, Tax Collector. Tourist Tax payments cannot be combined with any other payments sent to the tax office. You must send separate checks. Do not post date checks. The check date should be in Month, Day, and Year format. Post dated checks will be returned. Sign the check on the right side. Your Tourist Tax account number, should you need to reference it, is the number on the top right corner of the return. **Your Tourist Tax account number is no more than five (5) digits long.**

Please verify that the information on the return form is correct. Note any corrections on the return form.

Each property manager or multi-location taxpayer must file a supplemental return (Schedule A) with their tax return. This is a requirement of Osceola County Rule TDT 97-1.

If you have any other questions regarding this information, please contact the Osceola County Tax Collector's office at (407)742-4000.

***Osceola County is NOT CONTRACTED with Airbnb, VRBO, Evolve, or any other third-party booking platforms. It is the responsibility of the property owners or agents to collect and remit the 6% Tourist Tax for all short-term rentals.**

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

Instructions for Calculating Osceola County Tourist Development Tax

1. Gross Rental Receipts- Total of Money Charged for All Rental Units, Excluding the 7.5% State of Florida Sales Tax and the 6% Osceola County Tourist Development Tax.
2. Exempt Rental Receipts- Total Money Charged for Units Rented to Parties Showing Proof That They Are Exempt From All Local and State Taxes.
3. Taxable Rental Receipts- Gross Rental Receipts (Line 1) minus Exempt Rental Receipts (Line 2).
4. Total Tax Collected - Tax Rate is 6% July 1, 2004 to Current Date. Multiply (X) Line 3 by 6% (.06).
5. Adjustments- plus (+)
6. Tax Due- Total Tax Collected (Line 4) plus (+) Adjustments (Line 5).
7. 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*******
8. 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*******
9. 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 - 12/31/18	8 percent	.000219178
01/01/19 - 12/31/19	9 percent	.000246575
01/01/20 - 12/31/20	9 percent	.000245902
01/01/21 - 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
01/01/25 - 12/31/25	12 percent	.000328767

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.

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

***Osceola County is NOT CONTRACTED with Airbnb, VRBO, Evolve, or any other third-party booking platforms. It is the responsibility of the property owners or agents to collect and remit the 6% Tourist Tax for all short-term rentals.**