

Note: The Duval County Tax Collector's office does not provide specific financial or legal advice. We advise retaining the services of an appropriately licensed/qualified individual or agency before making choices with potential financial and/or legal ramifications.

- A) The **Convention/Tourist Development Tax (TDT)** is defined in Florida Statutes - [§ 212.03 - Transient rentals tax; rate, procedure, enforcement, exemptions](#)
 B) The Florida Administrative Code provides additional explanation & examples - [12A-1.061: Rentals, Leases, and Licenses to Use Transient Accommodations.](#)
 C) The Florida Department of Business and Professional Regulation (DBPR) licenses all public lodging establishments - [F.S. § 509.013 - Definitions](#)
 D) It is strongly encouraged to obtain an Employer Identification Number (FEIN/EIN/TIN) from the IRS - [Apply for an EIN online](#)
An EIN is not mandatory but without one we require proof of a Social Security Number per F.S. § 205.0535(6).

Per F.S. § 213.053(1)(k) & § 213.053(2)(a): All information related to the TDT contained in returns, reports, accounts, or declarations received by the department, including investigative reports and information and including letters of technical advice, is confidential except for official purposes and is exempt from F.S. § 119.07(1). We are prohibited from disclosing any information either directly or indirectly that would allow identification of particular accounts, declarations, or returns. All names listed on the Property Deed as recorded by the Duval County Clerk of the Courts and/or the Duval County Property Appraiser's office are authorized to access this confidential information. If a corporation or other properly registered legal construct is recorded on the deed then the principal members (including the registered agent) listed on [Sunbiz.org](#) (with the Florida Department of State) are authorized to access this confidential information. Anyone listed on the deed can authorize disclosure of confidential information to a third party by providing the Duval County Tax Collector's Office written authorization. This authorization will remain in effect until the Tax Collector's Office is informed in writing of the authorization's termination date OR the property transfers to new ownership. A lease/contract/agreement/POA can serve as this authorization if it clearly addresses confidential sales and use tax information. We can accept a letter on the property owner's letterhead explicitly authorizing us to transmit/discuss confidential sales and use tax information with the individuals listed within the letter. This letter MUST include the following declaration: "Under penalties of perjury, I declare that I have read the foregoing [document] and that the facts stated in it are true," followed by the signature of the property owner making the declaration.

Businesses in Duval County must register for a Tangible Personal Property (TPP) Account with the Duval County Property Appraiser's Office.
[Tangible Personal Property \(TPP\)](#) – One or more tax returns may need to be filed annually for TPP.

Phone: (904) 255 - 5903 Email: patpp@coj.net

[Homestead Exemptions](#) – Commercial activity at a property with a homestead exemption can impact the homestead exemption.

Phone: (904) 255 - 5900 Email: pacustserv@coj.net

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|----|--|-------------|
| 1) | All transient renters within Florida must pay the State-wide Sales & Use tax unless <u>the individual renter</u> asserts a specific exemption. Airbnb & Vrbo <u>may</u> pay this tax directly to the Florida Department of Revenue on your behalf.
<i>Airbnb calls this the 'Florida Transient Rental Tax'</i> <i>Vrbo calls this the 'State Transient Rentals Tax'</i> | 6%
DOR |
| 2) | All transient renters must pay the Duval Discretionary Sales Surtax unless <u>the individual renter</u> asserts a specific exemption. Airbnb & Vrbo <u>may</u> pay this tax directly to the Florida Department of Revenue on your behalf.
<i>Airbnb calls this the 'Florida Discretionary Sales Surtax'</i> <i>Vrbo calls this the 'Discretionary County Surtax'</i> | 1.5%
DOR |
| 3) | All transient renters within Duval County must ALSO pay the 6% TDT unless <u>the individual renter</u> asserts a specific exemption. This tax is paid directly to Duval County by the property owner. NO 'Hosting' websites remit this tax on your behalf to Duval County.
<i>Airbnb calls this the 'County Tourist Development Taxes'</i> <i>Vrbo calls this the 'County Tourist Development Tax'</i> | 6%
Duval |

The Duval County Tourist Development Tax (TDT) is applied to the total room rental rate for the use of any living quarters or sleeping or housekeeping accommodations. (E.g. the total amount paid by the guest NOT revenue less fees.)

Pet/cleaning/reservation/resort fees, etc are TAXABLE unless the specific fees meet the rules laid out in [F.A.C. 12A-1.061\(4\)](#).

You must specifically configure every listing with each rental platform to collect tax on these fees.

The TDT is not a tax on the property owner. The TDT is paid by the guest.

The property owner is responsible for collecting the tax and remitting it to Duval County via the TDT account.

'Hosting' fees or other charges for utilizing a website, filing agent, or property manager are not deductible from the TDT. These are business expenses and should not be removed from the gross receipts when calculating the TDT amount due.

NO online 'Hosting'/Rental Provider pays the Duval County Convention/Tourist Development Tax (TDT) to Duval County on behalf of ANY property owner.

SOME of these companies will collect the tax to remit to the host so the host can remit the tax to Duval County.

- i) [Airbnb Help Center - Occupancy tax collection and remittance by Airbnb in Florida](#)

Note: The County Tourist Development Tax paragraph **DOES NOT** list Duval County, Florida. Duval is also not listed individually on this page. If doubt remains, please call Airbnb directly to confirm.

- ii) [Vrbo Help Topic - US \(F-M\): Where Vrbo collects and remits taxes and lodging taxes.](#)

Note: The County Tourist Development Tax field **DOES NOT** list Duval County, Florida. Duval is also not listed individually on this page. If doubt remains, please call Vrbo directly to confirm.

Remitting the TDT remains the property owner's responsibility, even when utilizing a property manager.

[F.A.C. 12A-1.061\(9\)\(b\)](#): "Even though a written agreement exists between the agent, representative, or management company and the property owner, the property owner remains responsible for the tax obligation in the event the agent, representative, or management company fails to collect or remit the tax due to the proper taxing authority and the taxing authority is unable to collect the applicable tax from the agent, representative, or management company."

****Rentals in Jacksonville Beach, Atlantic Beach, Neptune Beach or Baldwin must contact those municipalities directly for any additional requirements.****



**DUVAL COUNTY
CONVENTION/TOURIST DEVELOPMENT TAX (TDT)
DEALER REGISTRATION FORM**

DUVAL COUNTY TAX COLLECTOR

231 E FORSYTH ST, RM 212
JACKSONVILLE, FL 32202

P: (904) 255 - 5700, #3

F: (904) 255 - 8403

TouristTax@coj.net

DuvalTC.com

Revised: 11/2024

Rental Property & Rental Property Owner's Information

Owner means the entity recorded by the Duval County Property Appraiser's Office (<https://paopropertysearch.coj.net/>)

Owner Name: _____

Rental Location (Situs) Address: _____

City: _____ State: FL Zip: _____

Mailing Address: _____

Mailing City: _____ State: _____ Zip: _____

Phone: (_____) _____ - _____ E-mail: _____

Business Information, If Applicable (CORP/LLC/LLP/etc)

The name **MUST** be listed on the Florida Department of State website to be included. (<https://search.sunbiz.org/>)

Legal Business Name: _____

Fictitious Name (If Applicable): _____

Assignment of Authorized Representative† per Fla. Stat. § 213.053(3)

1) The property owner authorizes the Duval County Tax Collector's Office to share confidential sales & use tax information contained within Duval County Convention/Tourist Development Tax (TDT) accounts with the below listed REPRESENTATIVE(S) and/or FILING AGENT for the purpose of creating, maintaining, filing, amending, and/or remitting TDT ACCOUNTS within Duval County.

2) The property owner further authorizes the below listed REPRESENTATIVE(S) and/or FILING AGENT to act on behalf of the owner for the purpose of creating, maintaining, filing, amending, and/or remitting TDT RETURNS within Duval County.

3) This authorization can be revoked at any time by EITHER party by sending notification of the revocation in writing to the Tax Collector's office. This written notice must include the effective date & time of the revocation.

† Assignment of an Authorized Representative does not modify the property owner's responsibility to ensure that all applicable taxes are collected and remitted.

An Authorized Representative may only sign the TDT Dealer Registration Form on behalf of the property owner if additional authorization documents (POA/agreement/lease/contract/etc) are provided, otherwise the registration form is invalid.

Representative, Agent or Agency Name: _____

Mailing Address: _____

Mailing City: _____ State: _____ Zip: _____

Phone: (_____) _____ - _____ E-mail: _____

Filing Agent (If Applicable): _____

Mailing Address: _____

Mailing City: _____ State: _____ Zip: _____

Phone: (_____) _____ - _____ E-mail: _____

AirBNB Property ID (Include everything from the URL before the first ?)

VRBO Property ID (Include everything from the URL before the first ?)

Any Additional Property IDs (Include Platform Name)

Date property was or will be FIRST marketed as a short term rental accommodation:

FEID/FEIN or SSN#:

[F.S. § 205.0535\(6\) REQUIRES an SSN# if no FEIN/FEID.](#)

DBPR Short Term Rental License #:

[F.S. § 509.241\(1\) REQUIRES a public lodging license.](#)

Number of Rental Units

I authorize the Duval County Tax Collector to establish any Local Business Tax (LBT) accounts required by State statute; and/or County, or City ordinances in conjunction with this application.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Authorized Signature

Printed Name

Title

Date

For Official Use Only

Account Entered By

Account Entered Date

Account Number Assigned