



GEORGE ALBRIGHT, MARION COUNTY TAX COLLECTOR
TOURIST DEVELOPMENT
PO BOX 63
OCALA, FLORIDA 34478-0063

352-368-8209
352-368-8112

Dear Property Owner:

Thank you for your interest in starting a short term rental in Marion County Florida.

The Tourist Development Tax is a 4% charge on the revenue collected on the rental of any living quarters or accommodation in a hotel, apartment, motel, vessel, condominium, mobile home, time-share, cottage, or a single or multi-family dwelling that is rented for a period of six months or less.

Marion County does not have a contact with any of the rental platforms (Airbnb, VRBO, Home away, etc.), therefore it is the property owner's responsibility to pay the 4% Tourist Tax for Marion County.

Pursuant to Florida Statute 212.15(1) taxes are due the first day of the succeeding month and will be delinquent on the 21st of such month.

As the property owner it is your responsibility to pay your tourist tax each reporting period in a timely manner. If you have zero rentals you are responsible for filing a zero return each period you have no rentals.

A 10% penalty or a minimum late fee of \$50 and daily interest rate will be charged per reporting period for noncompliance.

Payments may be made online at <https://www.mariontax.com/TouristLogin.asp> or via mail.

Example of how to calculate the Tourist Development tax:		
1. Gross Rental Receipts	\$	Enter the total amount of rental for the reporting period.
2. Minus(-) Exempt Rental Receipts	\$	Enter any rental exempt from the Tourist Development Tax.
3. (=) Taxable Rental Receipts	\$	Enter amount of taxable rentals (Line 1 minus (-) Line 2).
4. Total Tax Collected 4%	\$	Enter the total of Tourist Tax collected with is 4% of Line 3.
5. Adjustments (if applicable)	\$	Enter any Over/Under Payments from previous reporting periods.
6. Total Tax Due	\$	Enter the total of Line 4, plus/minus (+/-) Line 5.
7. Minus(-) Collection Allowance	\$	Enter 2.5% of first \$1,200 of Line 6 if this return is filed within 20 days from the last of the reporting month, \$30 maximum.
8. Plus(+) Penalty	\$	If delinquent, enter 10% of the amount of Line 6 or \$50, whichever is greater.
9. Plus(+) Interest	\$	The interest rate is variable. You will need to contact our office at (352) 368-8209 for instructions.
10. (=) Total Amount Due	\$	Enter total due with return, add (+) Line 6, minus (-) Line 7, plus (+) Line 8, plus (+) Line 9.

Any question, please email tmccann@mariontax.com or call 352-368-8209.

Sincerely,
Tammy McCann
Deputy Tax Collector



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TOURIST DEVELOPMENT TAX APPLICATION

OWNER NAME: _____ **PHONE:** _____
OWNER ADDRESS: _____
CITY: _____ **STATE:** _____ **ZIP:** _____
BUSINESS NAME: _____ **PHONE:** _____
BUSINESS ADDRESS: _____
CITY: _____ **STATE:** _____ **ZIP:** _____
FAX NUMBER: _____
SOCIAL SECURITY #: _____ **FEDERAL ID #:** _____
SALES TAX #: _____

PROPERTY INFORMATION:

RENTAL LOCATION: _____ **CITY:** _____
RENTAL TYPE: _____ **RENTAL START DATE:** _____
REPORTING FREQUENCY: _____

Sales Tax collected must be filed monthly by the 20th day of the month following collection. Example: a return for a January rental will be due by February 20th.

APPLICATION DECLARATION (OWNER SIGNATURE REQUIRED TO PROCESS APPLICATION):

Please note that any person who is required to collect, truthfully account for, and pay any taxes and willfully fails to do so shall be liable for penalties under the provision of Section 213.29, Florida Statutes (F.S.). All information provided by the applicant is confidential as provided in Section 213.053 F.S. and is not subject to Florida Public Record Law, Section 119.07 F.S. By providing an e-mail address above, you consent to electronic communication, reporting and filing. Under penalty of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Owner Signature: _____ Date: _____

Printed Name: _____ Email: _____