

Larry H. Ray C.F.C.

Collier County Tax Collector
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Naples, FL 34112-5758
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Visit Our Website For General Information
www.colliertax.com
Or Email Us At
touristtax@colliertax.com

Re: Tourist Tax

Dear Sir or Madam:

The purpose of this letter is to help educate Collier County property owners regarding the general rules that are associated with renting property – both on a long-term and short-term basis.

Generally speaking, owners of rental property have three obligations:

- Tourist Tax at 239-252-TTAX (8829) is handled by the Collier County Tax Collector's Office and is calculated at a four (4%) percent rate. The Application is available on their website at colliertax.com
- Sales Tax at 239-434-4858 is handled by the State of Florida and is calculated at a six (6%) percent rate. The Application is available on their website at myflorida.com
- Tangible Personal Property at 239-252-8145 is handled through the Property Appraiser's Office, who determines the total taxes due based on the owner's valuation of personal property. The Application and Forms are available on their website at collierappraiser.com

If the rental is considered to be short-term, six months or less, all three of these obligations need to be met. It is the RENTER who actually pays the Tourist Tax and the State of Florida Sales Tax. The owner is required to COLLECT these two taxes and submit it to the respective offices of the Collier County Tax Collector and the State of Florida. The owner of the property pays the Tangible Tax.

If the rental is long-term, six months and one day or longer, and the property is being rented furnished - there is only one obligation to the owner of the property. That one obligation is to the Property Appraiser's Office for the Tangible Tax. Long-term rentals do not have a Tourist Tax obligation nor do they have a Sales Tax obligation.

Unfortunately, every agency functions independently and registration is required separately for each obligation. Although this all seems a little complicated, it is actually a very simple process to register and report rentals in Collier County.

Please contact 239-252-TTAX (8829) if there are further questions or concerns.

Sincerely,



Rob Stoneburner
Collier County Deputy Tax Collector