



WALTON COUNTY TOURIST DEVELOPMENT TAX

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FACTS FOR SELF-MANAGING OWNERS

- ◆ Property owners in Walton County who manage their own short-term rentals (i.e. self-manage their STRs rather than use a management company) **must register** for the remittance of Walton Co. Tourist Development Tax (TDT). The TDT for both the South Walton & North Walton tax districts is administered by the Walton Co. Clerk of Courts & Co. Comptroller.
- ◆ The Walton Co. TDT Dept. under the Clerk of Courts & Co. Comptroller:
 - ◆ Is required to enforce collection & remittance of the TDT, in accordance with FL Statute 125 as well as Walton County Ordinances 91-12 & 21-01;
 - ◆ Has the duty to collect back tax, penalty & interest from an owner, regardless of whether the owner had properly collected the tax from their guests; &
 - ◆ Waives penalty charges for those who voluntarily disclose their liability, when applicable.
- ◆ As administrator of the TDT, the TDT Dept. has the following rights per FL Statute, Walton Co. Ordinance, & FL Administrative Code:
 - ◆ To waive penalty when collecting back tax from an owner who has not collected the tax.
 - ◆ **NOTE:** Typically, this only applies when owner/manager contacts the TDT Dept. to voluntarily disclose delinquent TDT *rather than* after being notified of non-compliant rental ad(s) or other suspicion of non-compliant STR activity.
 - ◆ Interest on delinquent TDT owed is unable to be waived under to FL law.
 - ◆ To request tax payment from an owner that is using a management company in the event that the company defaults in collecting &/or remitting the tax.
 - ◆ To request proof of owner unit blockages from a management company & to bill the owner for all rentals not handled by the management company.
 - ◆ To share taxpayer information with the FL Dept. of Revenue.
 - ◆ To request registration of each property/unit that is being rented short-term.

Authority: Florida Statutes 125-0104, 212, and 213; Florida Administrative Code 12A-1.060

IMPORTANT REMINDERS

- ★ Registration forms for each TDT district as well as for one rental property (individual/hotel) or several (property manager) can be found on www.touristtax.com/walton under Forms & Downloads.
 - ★ **No rental ad platforms remit ANY TDT funds on your behalf to our department.**
 - ★ Rental ads are checked regularly for compliance.
- ★ **Noncompliance with the tax law will result in enforcement action** that will include penalty and interest charges & may include tax liens or other collections/legal actions of varying severity.
- ★ Timely voluntary disclosure (i.e. coming forward before our office contacts you about the rental unit's non-compliance) will minimize interest and possibly waive some or all related penalty charges.

If you need to register or have any questions regarding the Walton Co. TDT, please visit our website linked above or contact our TDT Dept. at 850-267-2040 or touristdevelopmenttax@waltonclerk.com.