



WALTON COUNTY TOURIST DEVELOPMENT TAX

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FEES: TAX COLLECTION REQUIREMENTS

TOURIST DEVELOPMENT TAX (TDT) SHOULD BE COLLECTED ON **TOTAL RENT CHARGES+ANY NON-REFUNDABLE FEE(S)** PAID BY THE GUEST THAT IS **NOT OPTIONAL** TO THE GUEST (i.e. fees that are required for the renter to stay in your unit and are non-refundable by you.)

YOU SHOULD BE **COLLECTING**
STATE AND LOCAL SALES TAX *AS WELL AS*
THE TDT ON SUCH FEES.

THESE FEES SHOULD BE INCLUDED IN THE REVENUE AMOUNTS FILED AS GROSS AND TAXABLE RECEIPTS ON YOUR TAX RETURNS.

IMPORTANT REMINDERS

- ★ The **location of your Walton County rental property will dictate the TDT rate** to charge your renters as there are two distinct TDT districts in Walton County. (South Walton=5%, NW=3%)
 - ★ **No rental ad platforms remit ANY TDT funds on your behalf to our department.**
- ★ Any non-refundable fee included in the rental total that is a condition of the rental is taxable to both the state of FL and to Walton County for both sales tax & TDT. **Common examples of such fees** include (but are not limited to) cleaning fees, reservation fees, resort fees, amenities fees, pet fees, charges for replacing/repairing broken/damaged items, etc., even if the fees are deducted from a refundable deposit.
- ★ **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.

If you have any questions regarding Walton Co. TDT, please visit our website (www.touristtax.com/walton) or contact our TDT Dept. at 850-267-2040 or touristdevelopmenttax@waltonclerk.com.