



WALTON COUNTY TOURIST DEVELOPMENT TAX

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RULES AND REGULATIONS REFERENCING EXEMPT RENTALS

Federal government workers

If you are an employee of the federal government and are traveling in an official capacity, you are entitled to take an exemption if you present either (1) a copy of your official federal government travel orders or (2) you provide a sworn written statement affirming that the United States government will pay the hotel bill directly or will be reimbursing you for the hotel charges. You may obtain the appropriate exemption form from the hotel. The hotel must retain a copy of the completed form as proof that you are exempt. [Federal Employee Exemption Form](#). See rules 12a-1.061(15), 12a-1.038(4).

Florida state government workers

If you are an employee of Florida state government, its departments and institutions, and its political subdivisions, and you are traveling in an official capacity, you are entitled to an exemption only of the hotel charges that are billed directly to and paid by your respective agency, but not if the traveler is reimbursed for the expense. See rules 12a-1.061(15), 12a-1.038(4).

Foreign diplomats

If you are a foreign diplomat we can accept only the white plastic sales tax exemption card with the animal image representing your level of exemption. The exemption card is issued to you by the U.S. Department of State and exempts you from the Florida tax on occupancy. See rule 12a-1.0015(4). For questions regarding the level of exemption, please contact the U.S. Department of State, Office of Foreign Missions at (305) 442-4943.

United States Armed Forces personnel

If you are on active duty in the United States Armed Forces and are traveling pursuant to federal government travel orders, you may receive a tax exemption by completing a sworn statement to that effect and presenting a copy of the orders to the hotel. See rule 12a-1.061(13). You may obtain the appropriate form from the hotel. The hotel must retain the completed form as proof that you are exempt.

Religious, charitable, educational, veterans or scientific organizations, federal or state chartered credit unions*, Florida Retired Educators Association or local chapters thereof, or organizations that provide special educational and social benefits to minors

If you are an employee of a religious, charitable, educational, veterans or scientific organization, federal or state chartered credit union, Florida Retired Educators Association or local chapter thereof, or an organization that provides special educational and social benefits to minors, you may receive a tax exemption if (1) your organization holds a consumer's certificate of exemption issued by the Florida Department of Revenue and (2) the hotel charges are paid directly by your organization. An exemption will not be granted if you personally pay with cash, check, or credit card for which you will be reimbursed. In order to obtain your exemption, you should produce either a copy of your consumer's certificate of exemption or some other document that displays your exemption number. The hotel must retain a copy of the certificate and proof of payment. See rules 12a-1.061(15), 12a-1.038(3).

*Employees of federal chartered credit unions are federal employees. Federal credit unions are immune from tax. Section 213-12(2), F.S. extends this same immunity to state-chartered credit unions.