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CLERK OF THE CIRCUIT COURT & COMPTROLLER
SANTA ROSA COUNTY, FLORIDA

SANTA ROSA COUNTY TOURIST DEVELOPMENT TAX VOLUNTARY COMPLIANCE PROGRAM

What is the Santa Rosa County Tourist Development Tax?

The Santa Rosa County Tourist Development Tax (TDT), commonly referred to as a bed tax, is a 5% charge on the gross revenue from the rental or lease of living quarters and accommodations for a term of 6 months or less in a:

- Apartment
- Condominium
- Hotel
- Mobile home
- Mobile home park
- Motel
- Multiple-unit structure
- Recreational vehicle park
- Rooming house
- Single-family home
- Trailer
- Any other sleeping accommodations

This tax is in addition to the 7% state sales tax that is remitted to the Florida Department of Revenue. The TDT is remitted to the Santa Rosa County Clerk of Court regardless of whether it was collected from the tenant.

Under what authority is TDT imposed?

TDT is levied and administered pursuant to Florida Statutes, Sections 125.0104 and 212.03. Florida Administrative Code 12A-1061 further clarifies the taxable rental charge. The owner of the transient accommodation is required to collect, or cause to be collected, and ensure the applicable taxes due are remitted to the proper taxing authority on the total received for the room or rental, including any amounts separately stated as deposits, cleaning fees or prepayments.

Santa Rosa County Ordinances 91-19, 91-25, 94-03, 96-17, 98-14, 2002-26, 2006-08, and 2013-23 collectively establish a levy for 5% on all short-term rental income. The property owner is required to register short term rental property located within Santa Rosa County with the Santa Rosa County Clerk of Courts and collect and remit the tax monthly along with a completed TDT Return.

Do online marketplaces such as AirBnb or VRBO remit my TDT?

Online marketplaces such as AirBnb or VRBO currently do not remit TDT to Santa Rosa County on behalf of their hosts. Santa Rosa County entered into an agreement with AirBnb to collect and remit TDT on behalf of its hosts beginning September 1, 2016; however, that agreement ended May 31, 2021. AirBnb has not remitted taxes on behalf of its host to Santa Rosa County since that time.

What is the SRC Voluntary Compliance Program?

The SRC Voluntary Compliance Program provides owners of short-term rental properties the opportunity to come into compliance without being penalized.

Who is eligible to participate?

Anyone is eligible who has a tax liability AND who has not been previously contacted by the Clerk's office concerning a liability.

What are the benefits to the taxpayer?

When the tax liabilities have been paid, all penalties and interest will be waived unless tax has been collected, but not remitted. If tax was collected, but not remitted, only interest will be imposed.

For questions concerning the Santa Rosa County Tourist Development Tax Voluntary Compliance Program, please email TouristDevelopmentTax@SantaRosaClerks.com or call (850) 983-1950.