

TO: Tourist Development Council

FROM: Marion County Tax Collector's Office (MCTC)

RE: Return of Duplicate Payments for Tourist Development Tax 05/2025 – 09/2025

DATE: 2/26/26

In early 2025, MCTC piloted a new Tourist Development platform (RentalScape) that was contracted with a third party credit/debit card collector (Stripe).

At the end of April 2025, MCTC discontinued the service contract with Stripe and opted for the one-time payout for all monies still held for remittances from February 2025– April 2025. Those monies were received by the MCTC office in late May 2025.

While transitioning away from the contract with Stripe and returning to MCTC's current cashiering software (West FL Business Systems), accounting records were duplicated. This was due to the late receipt of payments from previously recorded accounts, the late receipt of payments for new accounts and new accounts that had to be created for payments already received and distributed.

Please see the chart below which details the months for which duplicate payments were included in the monthly distribution. A majority of the duplicate payments were recorded in the month of July 2025 and August 2025 when MCTC merged account and payment records from RentalScape and Stripe to the current cashiering database. The total of the recaptured duplicate payments is \$628,635.

DISTRIBUTION DATE	TDT DISTRIBUTION	OVERPAYMENT ERROR	CORRECTED AMOUNT
MAY.25	\$294,671	\$247	\$294,424
JUN.25	\$955,267	\$252	\$955,015
JUL.25	\$471,607	\$3,352	\$468,255
AUG.25	\$923,559	\$519,123	\$404,436
SEP. 25	\$580,772	<u>\$105,661</u>	\$475,111
		<u>\$628,635</u>	

MCTC is being proactive to ensure this error does not occur again and has set into place safeguards to prevent any reoccurrences.

MCTC has implemented the following Corrective Actions

- Conducted a full reconciliation of all Tourist Development Tax accounts affected by the transition.
- Already recovered duplicate distributions totaling \$628,635.
- Worked with our current cashiering software vendor to develop enhanced reports that are better able to detect anomalies, including duplicate payments.
- Implemented enhanced reconciliation procedures prior to monthly distributions.

We remain committed to maintaining strong financial stewardship and transparency.