

Office of Tax Collector
Marion County Florida

George Albright
Tax collector



TOURIST/ACCOUNTING DEPARTMENT
PH: 352.368.8209
FAX 352.368-8112
P.O. Box 63
Ocala, Florida 34478-0063
www.mariontax.com

{{ letter_date }}

{{ owner_name }}
{{ owner_mailing_address }}
{{ owner_city_state_zip }}

Dear Property Owner(s),

The property listed below is currently being advertised on short-term vacation rental websites and you have been identified as engaging in the business of renting or leasing living quarters or accommodation for a period of six (6) months or less: {{ property_address }} {{ property_unit_number }} {{ property_city_state_zip }}.

Any individual rental of property for six (6) months or less requires the renter to pay tourist taxes and the property owner to collect and remit those taxes. This letter serves as official notice pursuant to Section 212.03, Florida Statutes, that you have a duty to collect and remit Tourist Development Tax (TDT) on the total gross amount of rent paid by the renter and/or renters.

Persuant to Florida Statue Section 125.0101 (8) (a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the tax herein provided, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in Section 775.082 or Secion 775.083. The Marion County Tax Collector has the authority and responsibility to audit tourist accounts in Marion County to ensure compliance.

As the registered owner of the property, you are responsible for complying with the requirements of Marion County Ordinance No. 15-17. You should be collecting and remitting the 4% Marion County Tourist Development Tax to the Marion County Tax Collector. If the property is being rented through a property management company, please contact your property management company to ensure compliance. Compliance with short-term rental requirements is ultimately the responsibility of the property owner.

These requirements apply whether properties are rented directly by owners, through local property managers, or through an internet site such as airbnb.com, vrbo.com, homeaway.com, craigslist.com, and many others. These entities do not remit payment to The Marion County Tax Collector, this is the property owner's responsibility.

If you do not have a Marion County Tourist Development Tax account, to be compliant, you are required to open an account within **ten (10) day** from the date on this letter. Please visit our website at www.mariontax.com/td-home to submit your application online.

If you have any questions, please contact us at tdtinfo@mariontax.com or by phone at 352-368-8209.

Sincerely,

Tammy McCann
Marion County Tax Collector's Office
Tourist\Accounting\Tax Department
tmccann@mariontax.com
352-368-8209 (direct line)
352-368-8112 (Fax)

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