



## WALTON COUNTY TOURIST DEVELOPMENT TAX

31 Coastal Centre Blvd.

Phone: (850) 267-2040

Suite 500

Fax: (850) 267-1335

Santa Rosa Beach, FL 32459

Email: [touristdevelopmenttax@waltonclerkfl.gov](mailto:touristdevelopmenttax@waltonclerkfl.gov)

## TAXABILITY – TDT & STR FEES

TDT MUST BE COLLECTED ON TOTAL SHORT-TERM 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** so you must report all STR revenue, regardless of booking method, for the calculation and remittance of the TDT due.
- ★ 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.
  - ★ Tax returns are due by the 20th of the month following when the rental stay occurred.
  - ★ A tax return must be submitted *even if no rental activity occurred* during the period.

If you have any questions regarding the Walton County TDT, please visit [www.waltonclerkfl.gov/touristtax](http://www.waltonclerkfl.gov/touristtax) or contact our TDT Dept. at 850-267-2040 or [touristdevelopmenttax@waltonclerkfl.gov](mailto:touristdevelopmenttax@waltonclerkfl.gov).