



## WALTON COUNTY TOURIST DEVELOPMENT TAX

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# STR TAX: HOW MUCH TO COLLECT

- ◇ **ALL** Walton County properties *with rental stays of 6 months or less* are subject to state & local sales tax as well as Tourist Development Tax (TDT).
  - ◆ Properties operating these types of stays are referred to as short-term rentals (STRs).
- ◇ The taxes are calculated based on the total rental income per stay including all rental fees charged that are ***both mandatory & nonrefundable***.
  - ◆ The most common example of such a required fee is the cleaning fee along with pet fees, amenities fees, etc.
  - ◆ The TDT % multiplied by that rental income is determined by the location of the rental unit.
    - ◆ For Walton County, if the rental property is located **south of the Choctawhatchee Bay**, it is part of the **South Walton TDT district**. If it is **north of the bay**, then it is in the **North Walton TDT district**.
      - \* **South Walton TDT Rate=5.0%**
      - \* **North Walton TDT Rate=3.0%**
    - ◆ See page 2 for a table containing communities, zip codes, & TDT rates for each district.
- ◇ **REMINDER:** No rental ad platforms remit **ANY** TDT funds to the Walton Co. TDT Dept.
- ◇ The total tax charged on STRs in Walton County **must also include the 7.0% total sales tax** which is comprised of 6.0% Florida state sales tax & 1.0% Walton County discretionary sales tax. *This 7.0% sales tax total should be remitted to the Florida Department of Revenue (DOR).*
  - ◆ **South Walton Total Rental Tax=12.0%**
    - \* 6.0% FL sales tax+1.0% Walton Co. sales tax+5.0% South Walton TDT
  - ◆ **North Walton Total Rental Tax=10.0%**
    - \* 6.0% FL sales tax+1.0% Walton Co. sales tax+3.0% North Walton TDT
- ◇ **Noncompliance with tax law will result in enforcement action** including penalties and interest charges & may also include tax liens or other collections/legal actions of varying severity.
- ◇ **IMPORTANT NOTE:** Unlike sales tax, Walton Co. TDT applies to STRs **regardless of any of the following:**
  - ◆ how a rental stay was booked (which rental ad platform was used);
  - ◆ how often rented (whether 1 time or often, only 1 season or throughout the year, etc.);
  - ◆ who the renters are to you (anyone or just friends & family); or
  - ◆ how much \$\$\$ is received (whether lower than market value rent or just the cleaning fee).
- ◇ With regard to tax return filing, returns must be submitted each period *even if no rental activity occurred* in that timeframe.

If you have any questions regarding the Walton Co. 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).



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### WALTON COUNTY TDT DISTRICTS

Please refer to the tables below if you are unsure as to which Walton Co. TDT district your rental property is located. The rental property's zip code is typically the best place to start.

South Walton 5% TDT	
Zip	Community
32550	Miramar Beach
	Seascape
	Sandestin
32459	Dune Allen
	Gulf Place
	Santa Rosa Beach
	Blue Mountain Beach
	Grayton Beach
	Watercolor
	Seaside
	Seagrove Beach
32461	Seacrest
	Watersound
	Alys Beach
	Rosemary Beach
	Inlet Beach

North Walton 2% TDT	
Zip	Community
32462	Vernon
32439	Freeport
32578	Niceville
32455	Ponce de Leon
32464	Westville
32433	DeFuniak Springs
32435	DeFuniak Springs
32539	Crestview
32567	Paxton/Laurel Hill

**If you need to register** for either TDT or sales tax, please visit the following:

<b>Walton Co. TDT</b> (SW 5.0% or NW 3.0%)	<a href="http://www.waltontdt.munirevs.com">www.waltontdt.munirevs.com</a>
<a href="mailto:touristdevelopmenttax@waltonclerk.com">touristdevelopmenttax@waltonclerk.com</a>	850-267-2040
<b>Florida DOR</b> (7.0% state & local sales tax)	<a href="http://www.floridarevenue.com">www.floridarevenue.com</a>
<a href="mailto:emailDOR@floridarevenue.com">emailDOR@floridarevenue.com</a>	850-872-4165

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