

**OSCEOLA COUNTY TOURIST DEVELOPMENT TAX**

**SUBMIT WITH PAYMENT**

**SUBSTITUTE Local Option Tax Return**

**FOR THE MONTH OF:** \_\_\_\_\_ (i.e. 08/2005 or Aug 2005)

STATE SALES TAX NO: \_\_\_\_\_

**TOURIST TAX NO:** \_\_\_\_\_

**PHYSICAL LOCATION OF PROPERTY LOCATED IN OSCEOLA COUNTY:**

ADDRESS: \_\_\_\_\_

CITY OF: \_\_\_\_\_

**MAILING ADDRESS**

BUSINESS NAME \_\_\_\_\_

CONTACT \_\_\_\_\_

ADDRESS \_\_\_\_\_

TELEPHONE NO.(S) \_\_\_\_\_

**TAX COLLECTED**

<b>1. GROSS RENTAL RECEIPTS</b>	
<b>2. EXEMPT RENTAL RECEIPTS</b>	
<b>3. TAXABLE RENTAL RECEIPTS</b>	
<b>4. TOTAL TAX COLLECTED 6%</b>	
<b>5. ADJUSTMENTS</b>	
<b>6. TOTAL TAX DUE</b>	
<b>7. LESS-COLLECTION ALLOWANCE</b>	
<b>8. PLUS - PENALTY</b>	
<b>9. PLUS - INTEREST</b>	
<b>10. CURRENT PERIOD DUE:</b>	
<b>11. PREVIOUS OUTSTANDING CREDITS</b>	
<b>12. APPLICATION FEE</b>	
<b>13. INSUFFICIENT CHECK FEE</b>	
<b>14. TOTAL AMOUNT DUE</b>	

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

MAKE CHECKS PAYABLE TO:

PATSY HEFFNER  
TAX COLLECTOR  
PO BOX 422105  
KISSIMMEE, FL 34742-2105

**Instructions for Calculating Osceola County Tourist Development Tax**

- Gross Rental Receipts - Total of money collected for **ALL** rentals, excluding the 7% State of Florida Sales Tax and the 6% Osceola County Tourist Development Tax.
- Exempt Rental Receipts - Total of money collected for units rented for a period of six (6) months or more. Total money collected for units rented to parties showing proof that they are exempt from all local and state taxes.
- Taxable Rental Receipts - Gross Rental Receipts (Line 1) minus Exempt Rental Receipts (Line 2).
- Total Tax Collected - Tax rate is 4% May 1, 1992 thru August 31, 1997. Tax rate is 5% September 1, 1997 thru June 30, 2004. Tax rate is 6% July 1, 2004 to current date. Multiply (X) Line 3 by Appropriate Tax Rate 4% (.04),5% (.05) or 6% (.06).
- Adjustments - plus (+) or minus (-) corrections previously approved by TDC Auditor. Call (407) 343-2765 for approval.
- Tax Due - Total Tax Collected (Line 4) plus (+) or minus Adjustments (Line 5).
- Less Collection Allowance - Take allowance only if return is postmarked by 20th of month due. 2.5% (.025) of Tax Due (Line 6).  
**\*\*\*\*\*Collection Allowance Cannot Be More than \$30.00.\*\*\*\*\***
- Plus Penalty - Returns postmarked after the 20th of month due receive a penalty. 10% of Tax Due (Line 6). For each month or fraction of month that return is delinquent, not to exceed 50%. \*\*\*\*\*Penalty Cannot Be less than \$50.00\*\*\*\*\*  
**\*\*\*\*\*Late Nill Returns Receive a \$50.00 Penalty\*\*\*\*\***
- Plus Interest-

For returns or payments due on or before December 31, 1999, the interest rate is 12% per annum, with a daily factor of .000328767.

The floating rate of interest for under payments of Tax Due After December 31, 1999 are:

Interest Period	Interest Rate	Daily Factor
01/01/05 - 06/30/05	8 percent	0.000219178
07/01/05 - 12/31/05	9 percent	0.000246575
01/01/06 - 06/30/06	10 percent	0.000273973
07/01/06 - 12/31/06	11 percent	0.00030137
01/01/07 - 12/31/07	12 percent	0.000328767
01/01/08 - 06/30/08	12 percent	0.000327869
07/01/08 - 12/31/08	11 percent	0.000300546
01/01/09 - 06/30/09	9 percent	0.000246575
07/01/09 - 12/31/09	8 percent	0.000219178
01/01/10 - 12/31/10	7 percent	0.000191781

Example for Interest Period 07/01/07 - 12/31/07:

Calculator must be set for floating decimal.  
Multiply Total Tax Due (Line 6) by .000328767  
Equals (=) One Days Interest. Multiply one (1) days interest by  
Number of days from due date to date remittance is postmarked,  
Equals (=) Interest Due.

- Current Period Due - Total Tax Due (Line 6) minus (-) Collection Allowance or If Delinquent, Total Tax Due (Line 6) plus Penalty (Line 8) plus Interest (Line 9).
- Previous Outstanding Credits - You will be notified by the Tax Collector of any credits.
- Application Fee - A five dollar (\$5.00) fee due at time of application.
- Insufficient Check Fee - You will receive a notice from the County Tourist Tax Audit Dept of amount due.
- Total Amount Due - Current Period Due (Line 10) plus Line 11,12,13

**Please make sure that ALL lines on this return have been addressed. If the return is not completed and has to be returned, you will be assessed with additional penalties and interest. If you have any questions please contact the Tourist Development Tax Department at (407)742-4000**