

# TAX COLLECTOR'S OFFICE POLK COUNTY, FLORIDA

## ***SEAL OF COMPLIANCE***

### **Overview:**

The Tax Collector's ***SEAL OF COMPLIANCE*** (hereafter referred to as "***SOC***") is a designation earned by management companies that represent one or more tourist development tax accounts on file with the Polk County Tax Collector's Office and who have met or exceeded the industry specific criteria established relating to local tax compliance. Participation in the program is voluntary.

The ***SOC*** is a ONE year designation, January 1<sup>st</sup> and expires December 31<sup>st</sup>. Annual "***SOC***" designation will renew automatically on January 1<sup>st</sup> provided participant continues to meet qualification guidelines.

*Applications are available online and will be available at all Tourist Development Academy events.*

# **PROGRAM GUIDELINES**

## **APPLICATION DOCUMENTATION:**

- Applicants must demonstrate that they have a Business Tax Receipt for their business as well as demonstrate that each rental property that they manage in Polk County has a Polk County Business Tax Receipt.
- Applicants must demonstrate that their Department of Revenue Registration and Sales Tax Identification numbers are on file with the Polk County Tax Collector's Office under their Tourist Development Tax account.
- Applicants must demonstrate they have a current Tourist Development Tax Identification number and that each property they manage in Polk County has a current Tourist Development Tax Identification number.
- Applicants must demonstrate they are a member in the Central Florida Vacation Rental Managers Association or of a local Chamber of Commerce in Polk County.
- Applicants must demonstrate they have at least one required continuing education units (CEUs) and one documented elective CEU within 12 months of making application and annually thereafter.

### **Required CEUs**

Attendance at a Tourist Development Academy Event

### **Elective CEUs – (A signed proof of attendance must be provided)**

Attendance at a Central Florida Tourist Development Council Meeting  
Attendance at a Central Florida Development Council Meeting  
Attendance at a Florida DBPR/Hotels & Restaurants Seminar or Public Meeting  
Attendance at a Central Florida Property Manager Association Meeting  
Attendance at a local Chamber of Commerce Meeting  
Attendance at a local university or college class or seminar on ethics  
Attendance at some other required CEU (Real Estate, Accounting, etc.)

## **BUSINESS STANDING:**

- No late payments during the last 12 months up to current month of application for the following: County Business Tax; County Tourist Development Tax Accounts; Tangible Personal Property Tax Accounts.
- Applicant is required to be responsible for each of the following related to the accounts they manage: County Business Tax renewal payments; County Tourist Development Tax payments; Tangible Personal Property Tax payments.
- Applicant is required to pay Business Tax Receipt, for applicant's business as well as each rental property managed in Polk County, no later than September 30<sup>th</sup> annually.
- Applicant must not be subject to any criminal law enforcement actions or proceedings.
- Applicant must not be subject to any non-compliance proceedings with other local government agencies.

## **OPERATING GUIDELINES:**

- Applicant must have on their business premises the following:
  - State Hotel/Motel License or copy thereof for each rental property (group license is acceptable).
  - County Business Tax Receipt or copy thereof for their business and a Polk County Business Tax Receipt or copy thereof for each rental property they manage in Polk County.
  - Tourist Development Tax registration or copy thereof for their business and each rental property location they manage in Polk County.
- Applicant must display the following items at each of the rental properties they manage in Polk County:
  - State Hotel/Motel License or copy thereof for the property (group license is acceptable).
  - Polk County Business Tax Receipt or copy thereof for the property.
- Applicant must require that their sub-contractors (*i.e., pool contractors, cleaning services, etc.*) have a Polk County Business Tax Receipt or county Business Tax Receipt applicable to their business address.
- Applicant is required to provide an email address for their firm.
- Applicant must keep all contact information for their firm and their rental properties up-to-date for the Tourist Development, Occupational License, Tangible Personal Property, and Real Estate Property Tax programs.
- Applicant must not fail to submit to a desktop review from the Tax Collector's Office.
- Applicant must submit all supplemental attachment to tourist development tax returns via email in the form of an excel Spreadsheat.

## **BENEFITS:**

- Applicant will receive **“SOC”** certificate and accompanying letter of declaration from the Tax Collector’s Office.
- Applicant will receive recognition as a **“SOC”** certificate holder on [www.PolkTaxes.com](http://www.PolkTaxes.com)
- **“SOC”** holders will receive a link to their website on [www.PolkTaxes.com](http://www.PolkTaxes.com)
- **“SOC”** holders will receive permission to use current **“SOC”** logo in their advertising publications.
- **“SOC”** holders can expect the Tax Collector’s Office to work directly with them as primary contacts and only contact their rental property owners as a last resort.
- **“SOC”** holders will receive periodic Bulletins electronically.
- **“SOC”** holders will receive a **“SOC”** certificate card for voluntary display at each rental property location.