



Finance and Administrative Department

**Records, Taxes, and Treasury Division • Tourist Development Tax Section**

115 S Andrews Avenue, Room A-110 • Fort Lauderdale, Florida 33301 • 954-357-8455 • FAX 954-357-6524

February 7, 2023

MEMORANDUM

To: Stacy Ritter, President

From: Randall Luechauer, Manager  
Tourist Development Tax Section

Re: Monthly GFLCVB Revenue Reports

I have attached revenue reports for the Tourist Development Council as they relate to our customers' December 2022 reporting period for the GFLCVB share of this tax.

Pursuant to Florida Statute 213.0535, Registration Information Sharing and Exchange Program, as amended in furtherance of HB 5601, Tourist Development Tax Collections from certain cities have been combined in the Monthly Revenue Reports.

If you have any questions, please don't hesitate to contact me.

Attachments

cc: George Tablack, CPA, Chief Financial Officer  
Thomas Kennedy, Director, RTT  
Anthony Cordo, GFLCVB  
Candace Hartsell, GFLCVB

**BROWARD COUNTY  
FINANCE & ADMINISTRATIVE SERVICES DEPARTMENT  
RECORDS, TAXES AND TREASURY DIVISION  
TOURIST DEVELOPMENT TAX SECTION  
MANAGER: RANDALL LUECHAUER**

**MONTHLY REPORT  
FOR OUR CUSTOMERS' DECEMBER 2022 REPORTING PERIOD  
WITH COLLECTIONS BY THE COUNTY AS OF JANUARY 31, 2023**

The Tourist Development Tax (TDT) Section activities in this report consisted of but were not limited to the following:

**GFLCVB Collections**

1. The GFLCVB portion of the December 2022 (FY 2023) reporting period collections totaled \$7,597,073.63 an increase of 3.2% (\$238,072.39), when compared to collections for the same month in FY 2022. The GFLCVB portion of FY 2023 revenue collected through the December 2022 reporting period, totaled \$19,986,350.52, an increase of 10.6% (\$1,919,491.67) when compared to collections for the same period last year.

The GFLCVB portion of the December 2022 reporting period collections increased by 43.3% (\$2,297,219.13) when compared to collections for the same month in pre-pandemic FY 2019. The GFLCVB portion of FY 2023 revenue collected through the December 2022 reporting period increased by 47.5% (\$6,437,588.86) when compared to the same period in pre-pandemic FY 2019.

2. The top ten hotel December 2022 revenue decreased an average of 10.4% when compared with the same month last year and represented 16.4% of total revenue collected during the month. Revenue from all hotels totaled \$8,215,659.59 and represented 72.1% of total revenue collected during the month. Non-hotel revenue totaled \$3,173,985.80 and represented 27.9% of total revenue collected during the month.
3. Sixty-seven new accounts (653 units) were added in December 2022. To date in FY 2023, a total of 170 new accounts (1,049 units) were added.
4. The collection expense for December 2022 was \$63,518.19. The GFLCVB's portion was \$40,101.92 which represents 0.5% of the GFLCVB's monthly reporting period revenues. To date in FY 2023, GFLCVB expenses total \$101,309.98 which represents 0.5% of the GFLCVB reporting period revenue collected through January 31, 2023.

**Administration, Enforcement & Auditing  
(January 2023 Activities)**

1. Our staff processed 342 phone calls (reception area only), 404 pieces of incoming mail and processed 2,681 returns. We issued 14 over/under notices, assisted 23 walk-in customers and mailed 51 Notices of Inquiry.
2. We issued 184 delinquency notices and 55 Notices of Intent to Lien.
3. We mailed 12 Notices of Intent to Audit. No liens were filed or released.

BROWARD COUNTY  
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT  
 RECORDS, TAXES AND TREASURY DIVISION  
 TOURIST DEVELOPMENT TAX SECTION  
 REPORTING PERIOD

DECEMBER 2022 CUSTOMER REPORTING PERIOD  
 FOUR CENT TAX COLLECTION ACTIVITY AS OF JANUARY 31, 2023 (GFLCVB)

	TAX PAYMENTS	PENALTIES	INTEREST	TOTAL RPT. PERIOD	TOTAL FISCAL YEAR TO DATE
DECEMBER COLLECTIONS 2022 (Four-cent Tax)	\$7,585,154.99	\$11,830.86	\$87.78	\$7,597,073.63	\$19,986,350.52
DECEMBER COLLECTIONS 2021 (Four-cent Tax)	7,354,232.30	4,744.59	24.35	7,359,001.24	18,066,858.85
INCREASE/(DECREASE) IN COLLECTIONS	\$230,922.69			\$238,072.39	\$1,919,491.67
PERCENTAGE OF CHANGE	3.1%			3.2%	10.6%
TRANSACTIONS	2,799				5,816
NEW ACCOUNTS	67				170
ADDITIONAL UNITS	653				1,049
OPERATING EXPENSES - GFLCVB PORTION	\$40,101.92				\$101,309.98
OPERATING EXPENSE % OF COLLECTION	0.5%				0.5%

**LOCALLY ADMINISTERED TOURIST/CONVENTION DEVELOPMENT TAX REPORT**

**County: BROWARD**

**Reporting Period (Month) December 2022**

**Prepared By: Karen Dai (954) 357-8499**

<b>TAX COLLECTION AS OF 1/31/2023</b>	
1. Gross Rental Receipts	\$202,442,344.02
2. Exempt Rental Receipts	(\$12,499,018.90)
3. Taxable Rental Receipts	\$189,943,325.12
4. Total Tax Collected	\$11,394,501.55
5. Adjustments	0.00
6. Total Tax Due	\$11,394,501.55
7. Less Collection Allowance	(\$16,774.80)
8. Plus Penalty	\$11,830.86
9. Plus Interest	\$87.78
10. TOTAL AMOUNT REMITTED	\$11,389,645.39
11. Current Tax Rate:	
a. Tourist Tax	6%
b. Convention Tax	-0-
<b>TAX DISTRIBUTION DATA</b>	
12. Distribution to the Tourist Development Council	\$7,556,971.71
13. Distributions to Other Governments	3,769,155.19
14. Tax Collector Commission	63,518.49
15. Total Collection Distributed for Month	\$11,389,645.39

List Names: N/A

Mail Report To:

Florida Department of Revenue  
Office of Tax Research  
2450 Shumard Oak Boulevard  
Building 1 Workstation 2265  
Tallahassee, Florida 32399-0100

BROWARD COUNTY  
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT  
 RECORDS, TAXES AND TREASURY DIVISION  
 TOURIST DEVELOPMENT TAX SECTION  
 TOTAL SIX CENT TAX REVENUE BY CITIES FY 2023  
 REPORTING PERIOD: DECEMBER 2022  
 AS OF JANUARY 31, 2023

CITY	DECEMBER 2022 REVENUE	PERCENT OF TOTAL	FY TOTAL TO DATE	PERCENT OF FY TOTAL
MUNICIPAL SERVICES DISTRICT	*		*	
LAUDERDALE BY THE SEA	\$224,903.31	2.0%	\$583,417.69	1.9%
FORT LAUDERDALE	5,253,860.71	46.1%	13,768,506.81	45.9%
DANIA BEACH	912,354.92	8.0%	2,450,061.65	8.2%
HOLLYWOOD	2,014,965.24	17.7%	5,089,404.64	17.0%
PEMBROKE PARK	*		*	
WILTON MANORS	119,650.58	1.1%	299,160.23	1.0%
COOPER CITY	*		*	
DEERFIELD BEACH	441,891.80	3.9%	1,141,846.14	3.8%
MARGATE	*		*	
HILLSBORO BEACH	*		*	
LIGHTHOUSE POINT	32,577.02	0.3%	80,491.34	0.3%
POMPANO BEACH	598,548.85	5.3%	1,550,599.22	5.2%
SEA RANCH LAKES	*		*	
OAKLAND PARK	*		*	
LAZY LAKES	*		*	
LAUDERHILL	*		*	
LAUDERDALE LAKES	*		*	
CITY OF SUNRISE	*		*	
PLANTATION	295,463.56	2.6%	896,357.38	3.0%
DAVIE	*		*	
HALLANDALE BEACH	210,563.88	1.8%	553,377.57	1.8%
PEMBROKE PINES	*		*	
MIRAMAR	235,934.03	2.1%	599,923.89	2.0%
CORAL SPRINGS	*		*	
NORTH LAUDERDALE	*		*	
PARKLAND	*		*	
TAMARAC	99,879.30	0.9%	291,170.91	1.0%
COCONUT CREEK	*		*	
WESTON	145,398.00	1.3%	418,531.66	1.4%
SOUTHWEST RANCHES	*		*	
WEST PARK	*		*	
UNASSIGNED	*		*	
* COMBINED CITIES REVENUE	803,654.19	7.1%	2,246,497.82	7.5%
TOTAL REVENUE	\$11,389,645.39	100.0%	\$29,969,346.95	100.0%

Note: Pursuant to F.S. 213.0535, as amended in furtherance of HB 5601, statistics may not be published if they contain certain data which could be used to calculate the gross receipts or income of any individual taxpayer. Accordingly, revenue from certain cities have been combined.

**BROWARD COUNTY  
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT  
 RECORDS, TAXES AND TREASURY DIVISION  
 TOURIST DEVELOPMENT TAX SECTION  
 REPORTING PERIOD - TOTAL SIX CENT TAX REVENUE**

REPORTING PERIOD	FY 2022	FY 2023	Variance	% OF CHANGE	FY 2021	FY 2023	Variance	% OF CHANGE
OCTOBER	\$7,621,824.54	\$9,488,650.90	\$1,866,826.36	24.5%	\$3,513,138.44	\$9,488,650.90	\$5,975,512.46	170.1%
NOVEMBER	8,436,979.16	9,091,050.66	654,071.50	7.8%	3,411,968.09	9,091,050.66	5,679,082.57	166.4%
DECEMBER	11,036,111.82	11,389,645.39	353,533.57	3.2%	4,809,140.28	11,389,645.39	6,580,505.11	136.8%
<b>FY TOTAL TO DATE</b>	<b>\$27,094,915.52</b>	<b>\$29,969,346.95</b>	<b>\$2,874,431.43</b>	<b>10.6%</b>	<b>\$11,734,246.81</b>	<b>\$29,969,346.95</b>	<b>\$18,235,100.14</b>	<b>155.4%</b>
JANUARY	11,321,477.76				5,938,462.46			
FEBRUARY	13,565,507.74				7,169,095.45			
MARCH	16,107,722.56				10,101,901.22			
APRIL	13,282,124.43				9,569,414.12			
MAY	10,423,041.91				9,386,682.96			
JUNE	8,421,147.09				8,979,652.65			
JULY	8,953,947.44				9,489,061.73			
AUGUST	7,489,644.87				6,630,658.39			
SEPTEMBER	7,211,498.83				5,628,144.50			
<b>FY TOTAL</b>	<b>\$123,871,028.15</b>				<b>\$84,627,320.29</b>			

REPORTING PERIOD	FY 2020	FY 2023	Variance	% OF CHANGE	FY 2019	FY 2023	Variance	% OF CHANGE
OCTOBER	\$6,052,029.13	\$9,488,650.90	\$3,436,621.77	56.8%	\$5,683,228.33	\$9,488,650.90	\$3,805,422.57	67.0%
NOVEMBER	7,233,101.64	9,091,050.66	1,857,949.02	25.7%	6,688,948.94	9,091,050.66	2,402,101.72	35.9%
DECEMBER	8,583,764.21	11,389,645.39	2,805,881.18	32.7%	7,947,148.63	11,389,645.39	3,442,496.76	43.3%
<b>FY TOTAL TO DATE</b>	<b>\$21,868,894.98</b>	<b>\$29,969,346.95</b>	<b>\$8,100,451.97</b>	<b>37.0%</b>	<b>\$20,319,325.90</b>	<b>\$29,969,346.95</b>	<b>\$9,650,021.05</b>	<b>47.5%</b>
JANUARY	10,758,007.04				9,364,250.75			
FEBRUARY	11,010,984.18				10,338,782.87			
MARCH	5,090,591.50				11,467,956.38			
APRIL	790,844.91				8,487,030.06			
MAY	1,043,525.30				6,457,974.49			
JUNE	2,799,702.50				5,608,218.40			
JULY	2,621,295.47				6,017,400.67			
AUGUST	2,755,331.85				5,146,323.57			
SEPTEMBER	2,942,079.83				4,240,529.63			
<b>FY TOTAL</b>	<b>\$61,681,257.56</b>				<b>\$87,447,792.72</b>			

1. These revenues represent amounts reported to the State. Revenues reported to the State have a collection cut-off date of the end of each month following the Reporting Period month.
2. COVID-19, Pursuant to Broward County Administrator's Emergency Order 20-01, Sections 2 and 3, effective March 23, 2020:  
 All nonessential retail and commercial business locations not expressly deemed essential were ordered closed. The order applied to hotels, motels, other commercial lodging establishments, and temporary vacation rentals, subject to the limitations stated in the Governor's Executive Order 20-70. Hotels, motels and other commercial lodging establishments shall not accept new reservations for persons other than Essential Lodgers.  
 Pursuant to Broward County Administrator's Emergency Order 20-13, Section 2, effective May 26, 2020: Hotels, Motels, and Commercial Lodging establishments are permitted to open.  
 Pursuant to Broward County Administrator's Emergency Order 20-15, Section 1, D, effective June 15, 2020: Vacation Rentals are permitted to open.

BROWARD COUNTY  
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT  
 RECORDS, TAXES AND TREASURY DIVISION  
 TOURIST DEVELOPMENT TAX SECTION  
 FOUR CENT TAX (GFLCVB) REVENUE BY CITIES FY 2023  
 REPORTING PERIOD: DECEMBER 2022  
 AS OF JANUARY 31, 2023

CITY	DECEMBER 2022	PERCENT OF TOTAL
MUNICIPAL SERVICES DISTRICT	*	
LAUDERDALE BY THE SEA	150,398.67	2.0%
FORT LAUDERDALE	3,505,158.26	46.1%
DANIA BEACH	608,426.86	8.0%
HOLLYWOOD	1,343,581.66	17.7%
PEMBROKE PARK	*	
WILTON MANORS	79,361.38	1.0%
COOPER CITY	*	
DEERFIELD BEACH	295,103.97	3.9%
MARGATE	*	
HILLSBORO BEACH	*	
LIGHTHOUSE POINT	21,734.68	0.3%
POMPANO BEACH	399,067.24	5.3%
SEA RANCH LAKES	*	
OAKLAND PARK	*	
LAZY LAKES	*	
LAUDERHILL	*	
LAUDERDALE LAKES	*	
CITY OF SUNRISE	*	
PLANTATION	196,975.77	2.6%
DAVIE	*	
HALLANDALE BEACH	140,757.47	1.9%
PEMBROKE PINES	*	
MIRAMAR	157,289.43	2.1%
CORAL SPRINGS	*	
NORTH LAUDERDALE	*	
PARKLAND	*	
TAMARAC	66,586.24	0.9%
COCONUT CREEK	*	
WESTON	96,932.06	1.3%
SOUTHWEST RANCHES	*	
WEST PARK	*	
UNASSIGNED	*	
* COMBINED CITIES REVENUE	\$535,699.94	7.1%
TOTAL REVENUE	\$7,597,073.63	100.0%

Note: Pursuant to F.S. 213.0535, as amended in furtherance of HB 5601, statistics may not be published if they contain certain data which could be used to calculate the gross receipts or income of any individual taxpayer. Accordingly, revenue from certain cities have been combined.

**BROWARD COUNTY  
FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT  
RECORDS, TAXES AND TREASURY DIVISION  
TOURIST DEVELOPMENT TAX SECTION  
REPORTING PERIOD - FOUR CENT TAX REVENUE**

REPORTING PERIOD	FY 2022	FY 2023	Varirance	% OF CHANGE	FY 2021	FY 2023	Varirance	% OF CHANGE
OCTOBER	\$5,081,593.36	\$6,326,884.43	\$1,245,291.07	24.5%	\$2,342,669.92	\$6,326,884.43	\$3,984,214.51	170.1%
NOVEMBER	5,626,264.25	6,062,392.46	\$436,128.21	7.8%	2,276,803.13	6,062,392.46	\$3,785,589.33	166.3%
DECEMBER	7,359,001.24	7,597,073.63	\$238,072.39	3.2%	3,207,122.00	7,597,073.63	\$4,389,951.63	136.9%
<b>FY TOTAL TO DATE</b>	<b>\$18,066,858.85</b>	<b>\$19,986,350.52</b>	<b>\$1,919,491.67</b>	<b>10.6%</b>	<b>\$7,826,595.05</b>	<b>\$19,986,350.52</b>	<b>\$12,159,755.47</b>	<b>155.4%</b>
JANUARY	7,547,797.81				3,962,094.25			
FEBRUARY	9,044,075.29				4,779,923.34			
MARCH	10,740,038.71				6,735,277.03			
APRIL	8,854,924.49				6,381,734.77			
MAY	6,949,748.09				6,259,670.78			
JUNE	5,614,536.92				5,988,259.19			
JULY	5,969,383.48				6,326,473.53			
AUGUST	4,993,425.70				4,421,023.41			
SEPTEMBER	4,809,111.23				3,753,016.20			
<b>FY TOTAL</b>	<b>\$82,589,900.57</b>				<b>\$56,434,067.55</b>			

REPORTING PERIOD	FY 2020	FY 2023	Varirance	% OF CHANGE	FY 2019	FY 2023	Varirance	% OF CHANGE
OCTOBER	\$4,034,755.69	\$6,326,884.43	\$2,292,128.74	56.8%	\$3,789,463.01	\$6,326,884.43	\$2,537,421.42	67.0%
NOVEMBER	4,822,375.87	6,062,392.46	\$1,240,016.59	25.7%	4,459,444.15	6,062,392.46	\$1,602,948.31	35.9%
DECEMBER	5,723,261.88	7,597,073.63	\$1,873,811.75	32.7%	5,299,854.50	7,597,073.63	\$2,297,219.13	43.3%
<b>FY TOTAL TO DATE</b>	<b>\$14,580,393.44</b>	<b>\$19,986,350.52</b>	<b>\$5,405,957.08</b>	<b>37.1%</b>	<b>\$13,548,761.66</b>	<b>\$19,986,350.52</b>	<b>\$6,437,588.86</b>	<b>47.5%</b>
JANUARY	7,172,947.41				6,243,085.39			
FEBRUARY	7,341,336.05				6,892,697.69			
MARCH	3,394,991.67				7,645,605.73			
APRIL	527,438.27				5,658,347.83			
MAY	696,796.48				4,305,427.57			
JUNE	1,868,070.31				3,738,998.25			
JULY	1,749,198.12				4,011,836.68			
AUGUST	1,837,130.57				3,432,476.50			
SEPTEMBER	1,962,040.40				2,827,327.84			
<b>FY TOTAL</b>	<b>\$41,130,342.72</b>				<b>\$58,304,565.14</b>			

1. These revenues represent amounts reported to the State. Revenues reported to the State have a collection cut-off date of the end of each month following the Reporting Period month.
2. COVID-19, Pursuant to Broward County Administrator's Emergency Order 20-01, Sections 2 and 3, effective March 23, 2020:  
All nonessential retail and commercial business locations not expressly deemed essential were ordered closed. The order applied to hotels, motels, other commercial lodging establishments, and temporary vacation rentals, subject to the limitations stated in the Governor's Executive Order 20-70. Hotels, motels and other commercial lodging establishments shall not accept new reservations for persons other than Essential Lodgers.  
Pursuant to Broward County Administrator's Emergency Order 20-13, Section 2, effective May 26, 2020:  
Hotels, Motels, and Commercial Lodging establishments are permitted to open.  
Pursuant to Broward County Administrator's Emergency Order 20-15, Section 1, D, effective June 15, 2020:  
Vacation Rentals are permitted to open.