

# BAY COUNTY TOURIST DEVELOPMENT TAX

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**THE TOURIST DEVELOPMENT TAX IS A 5% TAX COLLECTED ON SHORT-TERM RENTALS FROM THE SPECIAL TAXING JURISDICTION IN BAY COUNTY.**

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## **What is subject to the Tourist Development Tax?**

Nightly, weekly, monthly room rates; All fees that a guest is required to pay in order to stay at an accommodation (cleaning fees, pet fees, resort fees, etc.); The Panama City Beach license fee (for all properties located in the city limits of Panama City Beach). Refundable security deposits ARE NOT taxable.

## **What defines a short-term rental?**

All facilities within the special taxing district that are rented for 6 months or less. These facilities include, but are not limited to: hotel/motel rooms, condominiums, single-family homes, apartments, townhomes, multi-unit structures, mobile homes, cottages, beach houses, guest houses, rooms, or water crafts.

## **Who collects and pays this tax?**

All owners/operators/property-managers of short-term rental properties collect this tax from their guest.

## **How do I register my property for the Bay County Tourist Development Tax?**

Registration for the Bay County Tourist Development Tax is done online at <https://tdc.baycoclerk.com/TouristTax>



Register your property at <https://tdc.baycoclerk.com/TouristTax>

## **How are taxes remitted?**

Tax returns are due monthly by the 20<sup>th</sup> of the following month. A tax return must be submitted each month, even if there is not income to report. Tax returns, submitted and paid online and on time, are entitled to a 2.5% collection allowance (maximum of \$30). Late reports are subject to a minimum \$50 penalty, interest, and the loss of the collection allowance.

## **Where is the Special Taxing Jurisdiction?**

The Special Taxing Jurisdiction is defined by Bay County Ordinances. As of 1/1/2022, this includes all properties: (a) Within the city limits of Panama City Beach, Panama City, and Mexico Beach; (b) South of Panama City Beach Parkway from Phillips Inlet Bridge to Hathaway Bridge; (c) In the area surrounding the PCB Sports Complex; (d) East of Tyndall AFB and south of the Intracoastal Waterway.

## **Does Airbnb/VRBO/Homeaway pay the Tourist Development Tax on behalf of the taxpayer?**

No. There is no agreement between Bay County and any online platform (Airbnb, VRBO, Homeaway, etc.) to receive payment of taxes on behalf of the property owner. It is the responsibility of the property owner to collect and remit the 5% Bay County Tourist Development Tax to the Bay County Clerk of Court & Comptroller.

### **For more information, contact us:**

Email: [tdc@baycoclerk.com](mailto:tdc@baycoclerk.com)

Phone: 850-747-5226

### **Visit our website:**

<https://tdc.baycoclerk.com/TouristTax>

### **Address mail to:**

Bay County Tourist Development Tax

P.O. Box 1230

Panama City, FL 32402

### **Visit our office at:**

225 McKenzie Ave.

Panama City, FL 32401

### **Register your property at**

<https://tdc.baycoclerk.com/TouristTax>