

# **STATE AND COUNTY**

## **LICENSES**

The City of Fort Lauderdale requires every vacation rental property to first be licensed with the State and County before submitting an application with the City. The following licenses are to be obtained and a copy of each is to be submitted along with your application. Examples of each are also provided.



	Type of License/Certificate	Exemption	Fee	Processing Time	Website
<b>Florida Department of Business and Professional Regulations (DBPR)</b>	Licensure for Transient Public Lodging Establishment	<p><b>Owner occupied properties</b> only renting out a room, do not need to obtain this license.</p> <p><b>*A notarized letter stating that you are only renting out a room in your property will be required to take place of this license.</b></p>	\$190.00 - \$235.00 processing fee. The fee may vary based on the county, type of property, and other factors.	10 business days	<a href="http://www.myfloridalicense.com/dbpr/hotels-restaurants/#1489433992517-3bf127b7-72ce">http://www.myfloridalicense.com/dbpr/hotels-restaurants/#1489433992517-3bf127b7-72ce</a>
<b>Florida Department of Revenue (DOR)</b>	Sales Tax Collection	<p>Certain websites collect and remit state taxes on your behalf. Registration would not be needed.</p> <p><b>*A notarized letter stating that your state taxes are being collected and paid for on your behalf would be required. Be sure to list all the sites you advertise on.</b></p>	Free online \$5.00 for paper application.	3 business days for an online application.	<a href="http://floridarevenue.com/taxes/eservices/Pages/registration.aspx">http://floridarevenue.com/taxes/eservices/Pages/registration.aspx</a>
<b>Broward County Business Tax Receipt</b>	Business Tax Receipt	<p>Room rentals are not regulated by the County either. The notarized letter for the DBPR will suffice to meet this requirement as well.</p>	\$22.50 – Single Property \$150.00 – Collective license up to 70 properties The fee is based on the property type.	In person – Immediate Online is two business days	<a href="https://broward.county-taxes.com/btexpress">https://broward.county-taxes.com/btexpress</a>
<b>Broward County</b>	Tourist Development Tax	<p>Certain websites collect and remit county taxes on your behalf. Registration would not be needed.</p> <p><b>* A notarized letter stating that your County taxes are being collected and paid for on your behalf would be required. Be sure to list all the sites you advertise on.</b></p>	There is no fee. The vacation rental operator must collect 5% of the taxable transient rental receipts as a sales tax.	(1 day) Step 1: Create Account (2 days) Step 2: Create authorization to file returns	<a href="http://www.broward.org/RecordsTaxesTreasury/TaxesFees/Pages/TouristDevelopmentTaxes.aspx">http://www.broward.org/RecordsTaxesTreasury/TaxesFees/Pages/TouristDevelopmentTaxes.aspx</a>

**\* If the property is exempted from more than one license, then just one notarized letter explaining the exemptions may be submitted.**

# Florida Department of Business and Professional Regulation (DBPR) Example



**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

DIVISION OF HOTELS AND RESTAURANTS  
2601 BLAIR STONE ROAD  
TALLAHASSEE FL 32399-1011

850-487-1395

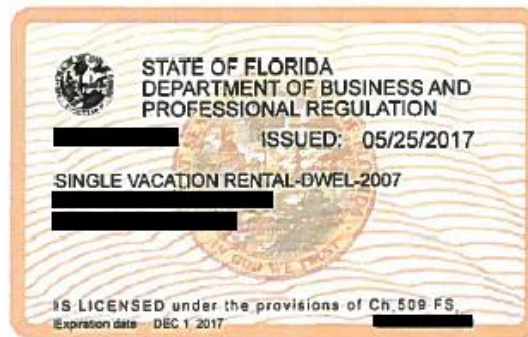
[REDACTED]

FORT LAUDERDALE FL 33308

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbecue restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto [www.myfloridalicense.com](http://www.myfloridalicense.com). There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



DETACH HERE

RICK SCOTT, GOVERNOR


MATILDE MILLER, INTERIM SECRETARY

**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
DIVISION OF HOTELS AND RESTAURANTS**

LICENSE NUMBER	[REDACTED]
NBR. OF UNITS:	[REDACTED]

The SINGLE VACATION RENTAL-DWEL-2007  
Named below IS LICENSED  
Under the provisions of Chapter 509 FS.  
Expiration date: DEC 1, 2017

[REDACTED]  
[REDACTED]  
FORT LAUDERDALE FL 33308



NON-TRANSFERABLE

[REDACTED]

ISSUED: 05/25/2017

DISPLAY AS REQUIRED BY LAW

SEQ # [REDACTED]

# Florida Department of Revenue (DOR) Example



## Certificate of Registration

DR-11  
R. 10/16

Issued Pursuant to Chapter 212, Florida Statutes

██████████	01/11/17
Certificate Number	Registration Effective Date

This certifies that

██████████  
██████████  
FT LAUDERDALE FL 33304 ██████████

has met the sales and use tax registration requirements for the business location stated above and is authorized to collect and remit tax as required by Florida law. This certificate is non-transferable.



This is your Sales & Use Tax Certificate of Registration.  
Detach and Post in a Conspicuous Place.



You must **notify the Department** if you change your:

- business name;
- mailing address;
- location address within the same county;
- tax account to an inactive status because your business operations are temporarily suspended; or
- close or sell your business.

The quickest way to notify the Department is online. Go to [www.myflorida.com/dor](http://www.myflorida.com/dor), select "TAXES," then select "Update Account Information Online."

You must **submit a new registration online (no fee)**, or print a *Florida Business Tax Application* (Form DR-1) from our website and mail the application with a \$5 fee to the Department, if you:

- move your business location from one Florida county to another;
- change your legal entity; or
- change the ownership of your business.

Below is your Florida Annual Resale Certificate for Sales Tax.  
New dealers who register after mid-October are issued annual resale certificates that expire on December 31 of the following year.  
**These certificates are valid immediately.**

DR-11R, R. 10/16



## 2017 Florida Annual Resale Certificate for Sales Tax

DR-13  
R. 10/16

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2017

Business Name and Location Address

Certificate Number

██████████  
██████████  
FT LAUDERDALE FL 33304 ██████████

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as commercial real property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.
- Resale of services.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.

Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate*.

# Broward County Business Tax Receipt Example

## BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-83 1-4000  
**VALID OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

DBA: [REDACTED] <b>Business Name:</b> [REDACTED]	<b>Receipt #:</b> [REDACTED] Business Type: SINGLE RESORT DWELLING (VACATION RENTAL)
Owner Name: [REDACTED] <b>Business Location:</b> [REDACTED] FT LAUDERDALE <b>Business Phone:</b> [REDACTED]	<b>Business Opened:</b> [REDACTED] <b>State/County/Cert/Reg:</b> [REDACTED] <b>Exemption Code:</b>

Rooms                      Seats                      Employees                      Machines                      Professionals

For Vending Business Only						
Number of Machines:				Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
[REDACTED]	0.00	0.00	0.00	0.00	0.00	[REDACTED]

**THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS**

**THIS BECOMES A TAX RECEIPT  
 WHEN VALIDATED**

This tax is levied for the privilege of doing business within Broward County and is non-regulatory in nature. You must meet all County and/or Municipality planning and zoning requirements. This Business Tax Receipt must be transferred when the business is sold, business name has changed or you have moved the business location. This receipt does not indicate that the business is legal or that it is in compliance with State or local laws and regulations.

**Mailing Address:**  
 [REDACTED]  
 [REDACTED]  
 FORT LAUDERDALE, FL      33315

**Receipt** [REDACTED]  
**Paid** [REDACTED]

**2016 - 2017**



# Broward County Tourist Development Tax Example



Finance and Administrative Services 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

████████████████████  
 ████████████████  
 ████████████████  
 ████████████████

Your return and payment are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or legal holiday, your return must be postmarked on the first business day following the 20th.

## BROWARD COUNTY TOURIST DEVELOPMENT TAX RETURN YOUR COPY

REPORTING PERIOD: Mar 2017  
 ACCOUNT NUMBER: ██████████  
 PHYSICAL LOCATION: ██████████  
 FORT LAUDERDALE, FL 33304  
 TELEPHONE: ██████████  
 MAILING ADDRESS: ██████████  
 ██████████  
 ██████████  
 ██████████

1. Gross Rental Receipts:	\$0.00
2. Less Exempt Receipts:	\$0.00
3. Total Taxable Receipts:	\$0.00
4. Total Tax:	\$0.00
5. Adjustments:	\$0.00
6. Total Tax Collected:	\$0.00
7. Less Collection Allowance:	\$0.00
8. Plus Penalty:	\$0.00
9. Plus Interest:	\$0.00
10. Current Amount Due:	\$0.00
11. Credits Used:	\$0.00
12. Returned Check Fee:	\$0.00
13. Total Amount Due:	\$0.00

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Make check payable to: Broward County Tax Collector



Finance and Administrative Services 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

## BROWARD COUNTY TOURIST DEVELOPMENT TAX RETURN Detach and return this PART

REPORTING PERIOD: Mar 2017  
 ACCOUNT NUMBER: ██████████  
 PHYSICAL LOCATION: ██████████  
 FORT LAUDERDALE, FL 33304  
 TELEPHONE: ██████████  
 MAILING ADDRESS: ██████████  
 ██████████  
 ██████████  
 ██████████

1. Gross Rental Receipts:	\$0.00
2. Less Exempt Receipts:	\$0.00
3. Total Taxable Receipts:	\$0.00
4. Total Tax:	\$0.00
5. Adjustments:	\$0.00
6. Total Tax Collected:	\$0.00
7. Less Collection Allowance:	\$0.00
8. Plus Penalty:	\$0.00
9. Plus Interest:	\$0.00
10. Current Amount Due:	\$0.00
11. Credits Used:	\$0.00
12. Returned Check Fee:	\$0.00
13. Total Amount Due:	\$0.00

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Make check payable to: Broward County Tax Collector