

Subject: Important Update on Brevard County's Tourist Development Tax (Bed Tax)

Dear Hotel, Motel, and Vacation Rental Operators,

At the July 22, 2025, regular meeting of the Brevard County Board of County Commissioners, the Board adopted an ordinance amending Chapter 102, Article III of the County Code, designating the Brevard County Clerk's Office as the lawful authority to collect the county's Tourist Development Tax.

We understand that most operators already know the tax rate and reporting obligations. The only change at this time is **who** collects the county's tourist tax. The Clerk's Office will collect only the local Tourist Development Tax; state sales tax will continue to be remitted to the Florida Department of Revenue.

Because of the aggressive implementation timeline, the Clerk's Office may temporarily waive late-fee penalties if the transition process impacts your ability to remit September payments by the standard **October 20th** deadline. A final decision on this waiver will be made closer to the remittal date.

To prepare, our office is:

- Creating a registry of short-term rental, hotel, and motel operators to ensure you receive direct notifications.
- Training and assigning staff to handle tax collection, reporting, and audits.
- Configuring a new online payment and registration system.
- Reviewing the VCAs currently in place with the Tax Collector and reaching out to those companies to draft new agreements.

The Tax Collector will stop collecting tourist taxes after October 1, 2025. Please remit your September taxes to the Tax Collector on or before that date to allow for a smoother transition. **Regardless of who remits the tax, all owners will still be required to register all of their short-term rental properties with the Clerk's Office once the registration system is available.**

We are committed to having the new department and systems operational so that September Tourist Development Taxes can be remitted by **October 20, 2025**. Additional instructions on registration, filing, and payment will follow shortly.

Thank you for your patience and cooperation as we work to ensure a smooth transition.

Sincerely,

Martin Miller

Martin Miller

Inspector General

Brevard County Clerk of Circuit Court and Comptroller