



**ANNE M. GANNON**  
CONSTITUTIONAL TAX COLLECTOR  
*Serving Palm Beach County*  
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# How To Guide: Before Getting Started Tourist Development Tax (TDT) Portal



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## **What is Tourist Development Tax (TDT)?**

Tourist Development Tax (TDT) strengthens our local economy by supporting Palm Beach County's tourism industry. Anyone who offers accommodations for short term rental (six months or less) is required to collect Tourist Development Tax from the guest when rent or accommodation charges are collected. TDT is 6% of total taxable rental receipts. It is an add-on tax and must be paid in addition to state sales tax.

## **Do I need A TDT Account?**

- If you offer accommodations for short term rental (six months or less) you are required to collect Tourist Development Tax from the guest when rent or accommodation charges are collected; therefore, you are required to create a TDT Account by visiting [Tourist Development Tax - Constitutional Tax Collector \(pbctax.com\)](http://www.pbctax.com/tdt).
- TDT is 6% of total taxable rental receipts. It is an add-on tax and must be paid in addition to state sales tax.
- Any property hosted on an online platform (examples: Airbnb, VRBO, HomeAway, Craig's List, Apartments.com) is subject to TDT and responsible for the following:
  - Collect and remit TDT.
  - Register and obtain a TDT account.
  - File monthly returns whether revenue is received or not. Returns can be filed up to 6 months in advance.
  - Complete an online [Business Tax Receipt Application For Short Term Rentals](#) for each TDT account. This MUST be renewed annually.
  - Understand the PBC Ordinance. [Tourist Development Ordinance of Palm Beach County, Chapter 17, Article III, Sections 17-117](#)
- For Additional Information, visit the TDT Support Center at [www.pbctax.com/tdt](http://www.pbctax.com/tdt)



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## Determine Your Account Type

There are two types of TDT accounts:

1. **Self-Managed** – When you create a TDT account for a rental property, you become the account owner giving you full access to every TDT account you create. You are responsible to file monthly returns.
2. **Agent-Managed**- When you create a TDT account and assign an Agent to manage the account, this is called an Agent-Managed account.
  - a. To register as an **Agent**
    - i. An Agent must register in the TDT Portal as a verified Agent in order to accept an assigned TDT account by an account **Owner**.
    - ii. You must have a Standard Local Business Tax Receipt (BTR) to create a login and accept assigned accounts in the TDT Portal. Visit [Application for Local Business Tax Receipt](#)
    - iii. When you create a login, you will need to verify your **Agent** status (Standard BTR# and Identifier # such as FEI#).
    - iv. All TDT accounts created and assigned to an Agent are listed as “**Agent-managed**”.

## You are responsible to:

- File and remit **MONTHLY** TDT returns online using the Tourist Development Tax portal. [Tourist Development Tax - Constitutional Tax Collector \(pbctax.com\)](#)
- Pay on the 1<sup>st</sup> of every month. Payment is considered **LATE** after the 20<sup>th</sup>.
- If there is no rental activity during the month, you must file a **\$0.00** TDT return.
- Maintain complete and accurate records of all rental receipts, all taxes collected, and any pertinent documents. You **MUST** preserve these records for at least three years. You are subject to a **Tourist Development Tax Audit** per Florida Statute 212.12.



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## **Requirements to Setup a TDT Account**

- You will need to enter a mailing address to create your business account.
- You will need to enter a Property Control Number (**PCN**) for each rental property to create a TDT account.
- You can obtain your **PCN** by visiting the Palm Beach County Property Appraiser website at [www.pbcgov.org/papa/](http://www.pbcgov.org/papa/) .

## **Glossary of Terms**

- **Property Control Number (PCN)** – 17-digit number associated with the property (Example: 11-22-33-44-55-666-7777)
- **Tourist Development Tax Account Number**– 9-digit TDT account number you will receive once you complete the TDT application. (TDT#0000xxxxx)
- **Business Tax Receipt Number**- 10-digit short term BTR number which begins with the year you completed the application. (**BTR# 2022xxxxxx**). This must be renewed online annually at [www.PBCTAX.com](http://www.PBCTAX.com) .
- **Owner Managed** – A TDT account for a rental property where you are the account Owner. You have full access to every TDT account you create. You are responsible to file monthly returns.
- **Agent Managed** – Any TDT Account you create and assign to an Agent.
- **Tourist Development Tax (TDT)**– The 6% tax that must be collected on short term rental (less than 6 months) accommodations. TDT supports Palm Beach County’s tourism industry.



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