

## **Taxable Room Revenue For Tourist Development Tax**

**It's any charge or surcharge to the guest as a condition to use the premises.**

### **Room Revenue**

"Rental charges or room rates" means the total consideration received solely for the use or possession, or the right to the use or possession, of any transient accommodation. See F.A.C. 12A-1.061(3).

### **Guaranteed No-Show Room Revenue**

Rental charges or room rates include any charge or surcharge to guests or tenants for the use of items or services that is required to be paid by the guest or tenant as a condition of the use or possession, or the right to the use or possession, of any transient accommodation. See F.A.C. 12A-1.061(3).

### **Pet Fees**

Rental charges or room rates include any charge or surcharge to guests or tenants for the use of items or services that is required to be paid by the guest or tenant as a condition of the use or possession, or the right to the use or possession, of any transient accommodation. See F.A.C. 12A-1.061(3).

### **In-Room Safes**

Rental charges or room rates include any charge or surcharge to guests or tenants for the use of items or services that is required to be paid by the guest or tenant as a condition of the use or possession, or the right to the use or possession, of any transient accommodation. See F.A.C. 12A-1.061(3).

### **Rollaway Beds**

Rental charges or room rates include any charge or surcharge to guests or tenants for the use of items or services that is required to be paid by the guest or tenant as a condition of the use or possession, or the right to the use or possession, of any transient accommodation. See F.A.C. 12A-1.061(3).

**FAC 12A-1.061(3)(h) Lists a bunch of exceptions. If any of your charges are on that list, then they are not taxable for Tourist Development Tax. Any charges are taxable if they are "required" as a condition to rent the room.**