



**LINDA DOGGETT**  
**CLERK OF THE COURT**  
**& COMPTROLLER**  
LEE COUNTY, FLORIDA

**Inspector General Department**  
**Tourist Development Tax**  
**Audit, Collection, Compliance, Enforcement**

**Criminal Consequences:**

Taxes become government funds at the moment of collection.

Any person who rents living accommodations for a period of six months, or less, and: who willfully makes a false or fraudulent return; fails to file six consecutive returns; attempts in any manner to evade the tax by failing to disclose and/or remit the tax; and/or diverts or converts tax monies to their own use or the benefit of others, shall be, in addition to being liable for the payment of the tax, interest, penalties, and cost of collection, be guilty of a misdemeanor or felony, punishable as provided in Florida Statute 212.

**What are the penalties for non-compliance?**

Among other consequences:

- A tax warrant can be issued and recorded creating a lien against the property;
- Posting "Notice of Non-Compliance" signage at the property;
- Freezing of bank account(s) and
- Suspending the privilege to rent properties, short term, in Lee County.

**We encourage everyone to work with our team to be compliant.**

The Lee County TDT Team serves citizens with respect and professionalism in the performance of its duties. Our goal is to create a fair and level playing field for the citizens of Lee County.