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TO: Board of County Commissioners

FROM: Edward Halsey, Internal Audit Director

THRU: Jeffrey R. Smith, Clerk of the Circuit Court and Comptroller

DATE: August 20, 2021

**SUBJECT: Quarterly Tourist Development Tax Report for Quarter Ending 06/30/2021**

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## **BACKGROUND**

Attached to this memorandum is the report of the tourist development tax monies collected in the Clerk's office for quarters ended June 30, 2020 and 2021. The report shows five categories of activity including short-term rentals.

## **RECOMMENDATION**

Staff recommends that the Board of County Commissioners accept the attached Quarterly Tourist Development Tax Report.

**Indian River County Tourist Development Tax**  
**Received by the Indian River County Clerk of the Circuit Court and Comptroller**  
**Quarters Ended June 30, 2020 and 2021**

	<b>Quarter Ended 6/30/2020</b>	<b>% Of Total</b>	<b>Quarter Ended 6/30/2021</b>	<b>% Of Total</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
<b>Short Term Rentals</b>	\$ 190,557	33.89% *	\$ 266,617	25.80%	\$ 76,060	39.91%
<b>Hotel/ Motel</b>	350,280	62.29% *	721,812	69.86%	\$ 371,532	106.07%
<b>Boarding/Apartments</b>	2,856	0.51% *	10,002	0.97%	\$ 7,146	250.21%
<b>Mobile Homes</b>	7,162	1.28% *	6,633	0.64%	\$ (529)	-7.39%
<b>Timeshare</b>	11,438	2.03% *	28,183	2.73%	\$ 16,745	146.40%
	<u>\$ 562,293</u>	<u>100.00% *</u>	<u>\$ 1,033,247</u>	<u>100.00%</u>	<u>\$ 470,954</u>	<u>83.76%</u>

\* The 06/30/2020 quarter was heavily impacted by COVID-19.