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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: March 3, 2022

**SUBJECT: Quarterly Tourist Development Tax Report for Quarter Ending 12/31/2021**

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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 December 31, 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 December 31, 2020 and 2021**

	<b>Quarter Ended 12/31/2020</b>	<b>% Of Total</b>	<b>Quarter Ended 12/31/2021</b>	<b>% Of Total</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
<b>Short Term Rentals</b>	\$ 270,618	38.44%	\$ 339,240	32.26%	\$ 68,622	25.36%
<b>Hotel/ Motel</b>	408,281	58.00%	670,648	63.80%	\$ 262,367	64.26%
<b>Boarding/Apartments</b>	4,600	0.65%	10,177	0.97%	\$ 5,577	121.24%
<b>Mobile Homes</b>	6,029	0.86%	9,534	0.91%	\$ 3,505	58.14%
<b>Timeshare</b>	14,444	2.05%	21,612	2.06%	\$ 7,168	49.63%
	<b>\$ 703,972</b>	<b>100.00%</b>	<b>\$ 1,051,211</b>	<b>100.00%</b>	<b>\$ 347,239</b>	<b>49.33%</b>