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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: November 12, 2020

SUBJECT: Quarterly Tourist Development Tax Report for Quarter Ending 09/30/2020

BACKGROUND

Attached to this memorandum is the report of the tourist development tax monies collected in the Clerk's office for quarters ended September 30, 2019 and 2020. 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 September 30, 2019 and 2020

	Quarter Ended 9/30/2019	% Of Total	Quarter Ended 9/30/2020	% Of Total	Increase (Decrease)	% Change
Short Term Rentals	\$ 95,723	18.54%	\$ 140,197	24.76%	\$ 44,474	46.46%
Hotel/ Motel	400,357	77.54%	402,099	71.01%	\$ 1,742	0.44%
Boarding/Apartments	3,565	0.69%	3,388	0.60%	\$ (177)	-4.96%
Mobile Homes	2,819	0.55%	4,173	0.74%	\$ 1,354	48.03%
Timeshare	13,835	2.68%	16,397	2.89%	\$ 2,562	18.52%
	\$ 516,299	100.00%	\$ 566,254	100.00%	\$ 49,955	9.68%