

## **Ryan L. Butler**

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TO: Board of County Commissioners

FROM: Irene Haas, Accounting Supervisor

THRU: Ryan L. Butler, Clerk of the Circuit Court and Comptroller

DATE: November 4, 2025

**SUBJECT: Quarterly Tourist Development Tax Report for Quarter Ending 9/30/2025**

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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 September 2024 and 2025.

### **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, 2024 and 2025**

	Quarter		Quarter		Increase (Decrease)	% Change
	Ended 9/30/2024	% Of Total	Ended 9/30/2025	% Of Total		
<b>Hotel/ Motel</b>	\$ 590,640	67.25%	\$ 675,754	65.11%	\$ 85,114	14.41% **
<b>All Other Short Term *</b>	287,577	32.75%	362,100	34.89%	74,523	25.91% **
	<b>\$ 878,217</b>	<b>100.00%</b>	<b>\$ 1,037,854</b>	<b>100.00%</b>	<b>\$ 159,637</b>	<b>18.18%</b>

\* Included residential short-term rentals, boarding/apartments, mobile homes, and timeshare.

\*\* The tourist development tax rate increased from 4% in 2024 to 5% in 2025.