

# JEFFREY R. SMITH, CPA, CGFO, CGMA

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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: May 11, 2023

**SUBJECT: Quarterly Tourist Development Tax Report for Quarter Ending 03/31/2023**

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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 March 31, 2022 and 2023.

## **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 March 31, 2022 and 2023**

	<b>Quarter Ended 3/31/2022</b>	<b>% Of Total</b>	<b>Quarter Ended 3/31/2023</b>	<b>% Of Total</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
<b>Hotel/ Motel</b>	\$ 1,004,315	60.05%	\$ 1,164,789	59.72%	\$ 160,474	15.98%
<b>All Other Short Term *</b>	\$ 668,026	39.95%	\$ 785,493	40.28%	\$ 117,467	17.58%
	<u>\$ 1,672,341</u>	<u>100.00%</u>	<u>\$ 1,950,282</u>	<u>100.00%</u>	<u>\$ 277,941</u>	<u>16.62%</u>

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