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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: December 3, 2021

SUBJECT: Quarterly Tourist Development Tax Report for Quarter Ending 09/30/2021

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, 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 September 30, 2020 and 2021

	Quarter Ended 9/30/2020	% Of Total	Quarter Ended 9/30/2021	% Of Total	Increase (Decrease)	% Change
Short Term Rentals	\$ 140,197	24.76%	\$ 193,359	23.24%	\$ 53,162	37.92%
Hotel/ Motel	402,099	71.01%	607,316	73.00%	\$ 205,217	51.04%
Boarding/Apartments	3,388	0.60%	6,644	0.80%	\$ 3,256	96.10%
Mobile Homes	4,173	0.74%	4,045	0.49%	\$ (128)	-3.07%
Timeshare	16,397	2.89%	20,530	2.47%	\$ 4,133	25.21%
	\$ 566,254	100.00%	\$ 831,894	100.00%	\$ 265,640	46.91%