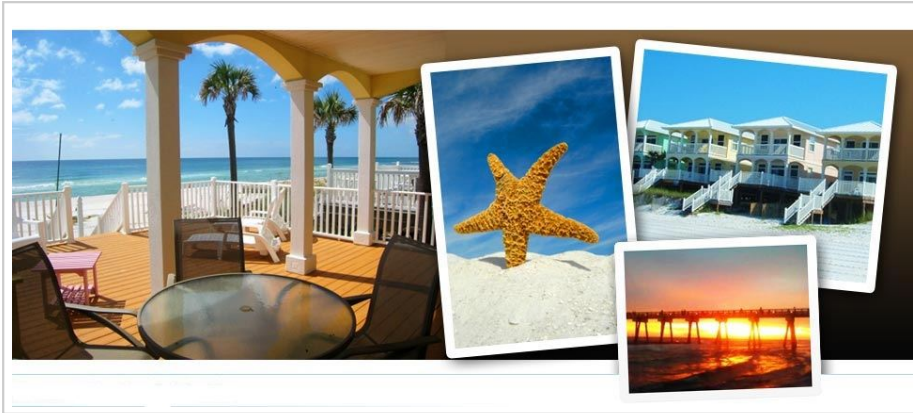


## SHORT TERM / VACATION RENTALS



Vacation / Short Term rentals have become extremely popular throughout the State of Florida. The ease in which a homeowner can rent their property utilizing websites such as VRBO.com and Homeaway.com has helped spur this growth and popularity. However, prior to deciding to rent your property as a vacation or short term rental, there are several factors that must be considered as well as associated fees.

### STATE OF FLORIDA - DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATIONS

A "vacation rental" is defined by the State of Florida as any dwelling or unit rented to guests more than three (3) times per year for periods less than thirty (30) days or a transient public lodging establishment, which is advertised and held out to the public as a place regularly rented to guests. Such properties require licensing by the State of Florida. Applications and instructions can be found on the DBPR website for the Division of Hotels and Restaurants at [www.myfloridalicense.com](http://www.myfloridalicense.com).

### LOCAL REGULATIONS

Vacation / Short-term rentals are also regulated by both St. Lucie County and the City of Fort Pierce. The following list of rules apply to all properties within the E3, R1, R2, R3, R4, R4A and R5 zoning districts. If you are unsure in which zone your property is located, you can find it at [www.paslc.org](http://www.paslc.org).

- Dwelling Rentals are allowed as a permitted use in all residential zoning districts, providing the rental is for a term of at least six months.
- To rent a unit for a term of less than six months requires an

approved conditional use permit. You can download the [Conditional Use Application here](#).

- o All vacation rentals (less than 30 days as defined by the DBPR) are required to have a valid business tax receipt (formerly called an Occupational License) from the City of Fort Pierce. Business Tax Receipts are issued by the City Clerk's Office.

#### TOURISM DEVELOPMENT TAX

In addition to the state and local regulations listed above, a five percent (5.5%) tourist development tax is imposed on anyone who rents or leases any living quarters or accommodations for a period of six months or less. Living quarters are accommodations in any house, hotel, motel, apartment, rooming house, mobile home park, recreational vehicle park or condominium. Information on the Tourism Development Tax can be found on [the County's website](#).

#### STATE OF FLORIDA - DEPARTMENT OF REVENUE

A sales tax identification number is required to register with the St. Lucie County Tax Collector's office. Contact the Florida Department of Revenue to obtain a sales tax identification number. Information on sales tax can be found at the [Dept. of Revenue website](#) or by calling their local office at 772-429-2900.