



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 08-01

SUBJECT: Tourist Development Tax Collections

ISSUE: Garnishment Procedures

DATE: February 13, 2008

Collection efforts related to tourist development taxes include the authority to garnish and levy upon any credits held by third parties on behalf of the delinquent taxpayer, levy upon personal property, and garnish and collect debts owed to the delinquent taxpayer. No levy can be made against wages due the delinquent taxpayer.¹ The following procedures will be used.² See attached garnishment procedure with timeline.

1. **NOTICE OF FREEZE:** A notice of freeze will be sent by registered mail, return receipt, to all third parties having in their possession or control any credits or personal property belonging to the delinquent taxpayer. Any outstanding debts owed by the third party to the delinquent taxpayer at the time of receipt of the notice, are subject to garnishment. The custodian is required to inform the Tax Collector of any credits, personal property, or debts owed to the delinquent taxpayer within 5 days of receipt of the notice of freeze. The notice prohibits the custodian from releasing or transferring the properties, credits or debts owed to the delinquent taxpayer for 60 days, starting from the date the notice is received. If the delinquent taxpayer pays the taxes during the time frame prescribed by the notice of freeze, a **NOTICE OF RELEASE** will be sent to the custodian.
2. **NOTICE OF INTENT TO LEVY:** Prior to levying against the monies for which a notice of freeze has been issued, the delinquent taxpayer will be sent a notice of intent to levy by registered mail, return receipt, no less than 30 days before the date of the levy. This notice will explain the appellate procedures available to the delinquent taxpayer and any alternative steps that could be taken that would prevent the proposed levy.
3. **NOTICE OF LEVY:** If the delinquent taxpayer fails to pay the taxes or contest the action within 21 days of the date of the receipt of the notice of intent to levy, then a notice of levy will be sent to the custodian. The notice of levy cannot be sent until at least thirty days after the receipt of the notice of freeze by the custodian of the assets.
4. **NOTICE OF CONTESTED INTENT TO LEVY:** If the delinquent taxpayer files an action in circuit court or requests an administrative hearing to contest the levy, then a notice of contested intent to levy will be sent to the custodian and the freeze remains intact until a final determination is made by the court or administrative officer.

¹ Polk County Ordinance 93-44, Section 11.6-16.1(d), F.S. 213.67 and F.S. 213.68.

² Florida Administrative Code 12-21.203

Tourist Development Tax Garnishment Procedure

- **Notice of Freeze** – is sent by registered mail to the custodians of the noncompliant taxpayer's assets.
- **Notice of Freeze** – is effective as of the date of its receipt and remains in effect for sixty (60) days.
- **Notice of Freeze** – the custodian is required within five (5) days of receipt to inform the Tax Collector's office in writing of the specific assets and value under their control.

Upon confirmation of assets –

- **Notice of Intent to Levy** – is sent by certified or registered mail to the noncompliant taxpayer informing of the intent to levy on the frozen assets and the noncompliant taxpayer's right to appeal within 21 days of receipt of this notice.

If not contested within 21 days of receipt and
The Notice of Freeze has been in effect for at least 30 days –

- **Notice of Levy** – is sent by registered mail to the custodian of the assets to be paid to the Tax Collector's Office

If the noncompliant taxpayer files a lawful action contesting the intended levy—

- **Notice of Contested Intent to Levy** – is sent to the custodian; the freeze remains in place until final determination is issued.

If the noncompliant taxpayer satisfies the liability at any time after the freeze –

- **Notice of Release** – is sent to the custodian of assets.

If the custodian does not receive a **Notice of Levy**; **Notice of Contested Intent to Levy** or **Notice of Release** within 60 days of the initial **Notice of Freeze**, the assets will be released.