

The logo for Avalara features the word "Avalara" in a white, sans-serif font. The letter "A" is stylized with a white checkmark integrated into its left side. The background is a solid orange color with a repeating pattern of semi-transparent, overlapping triangles pointing in various directions.

**Avalara**

Tax compliance done right



# Your Short-Term Rental Compliance Checklist

Max Fountain

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# Why compliance is uniquely complicated for STRs

Multiple tax types

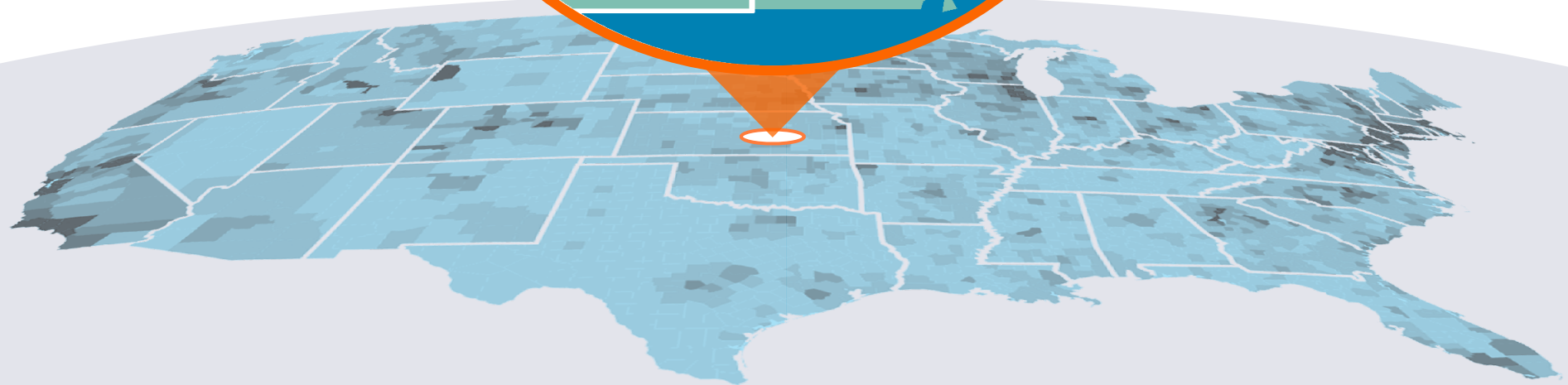
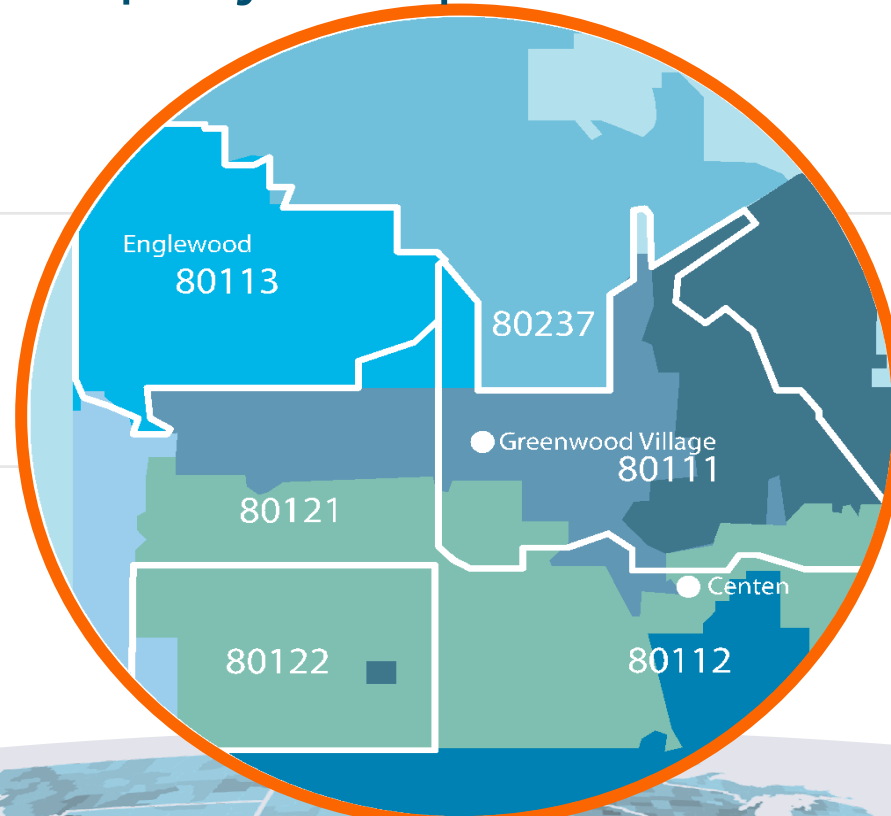
Frequent regulation changes

Jurisdictional variability

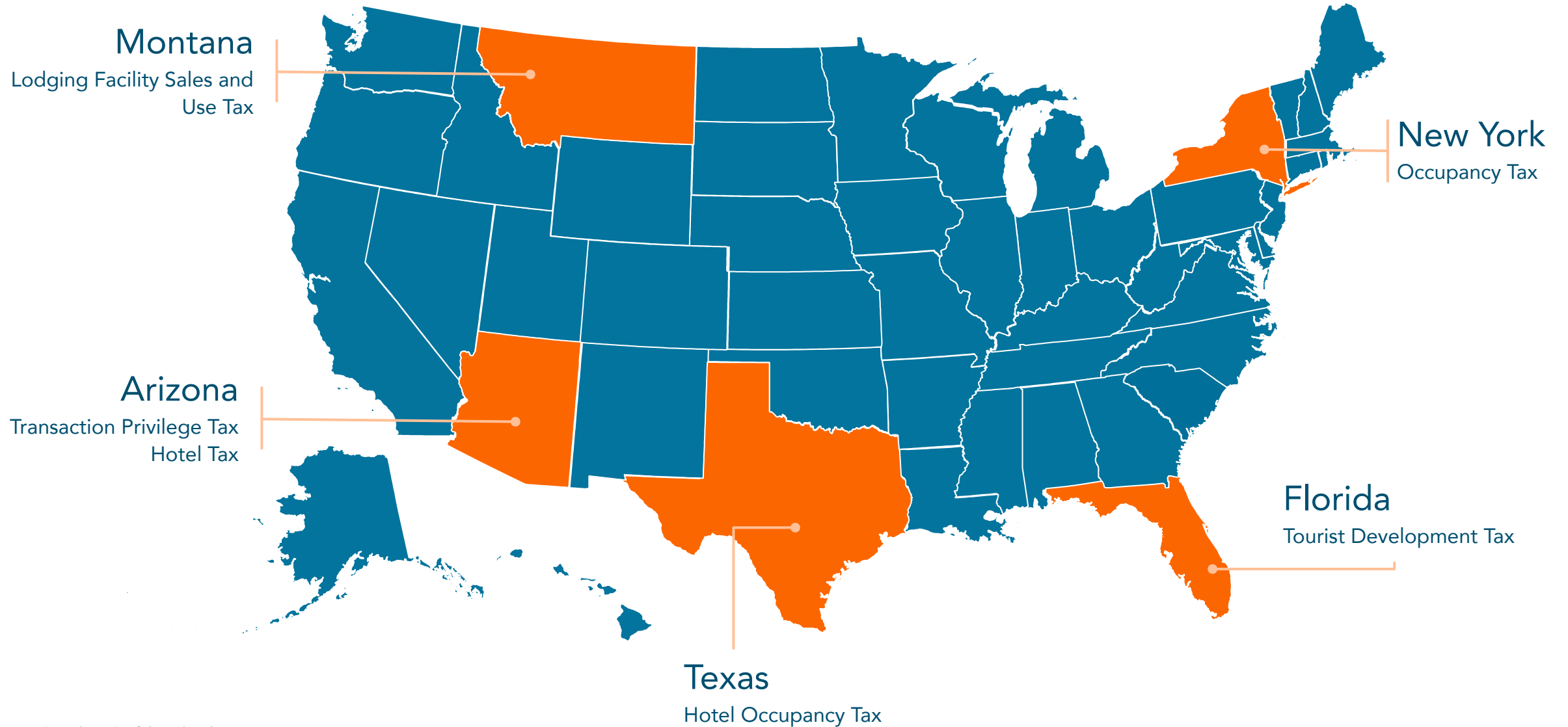
Tax exempt guests

Multiple distribution channels with differing tax obligations

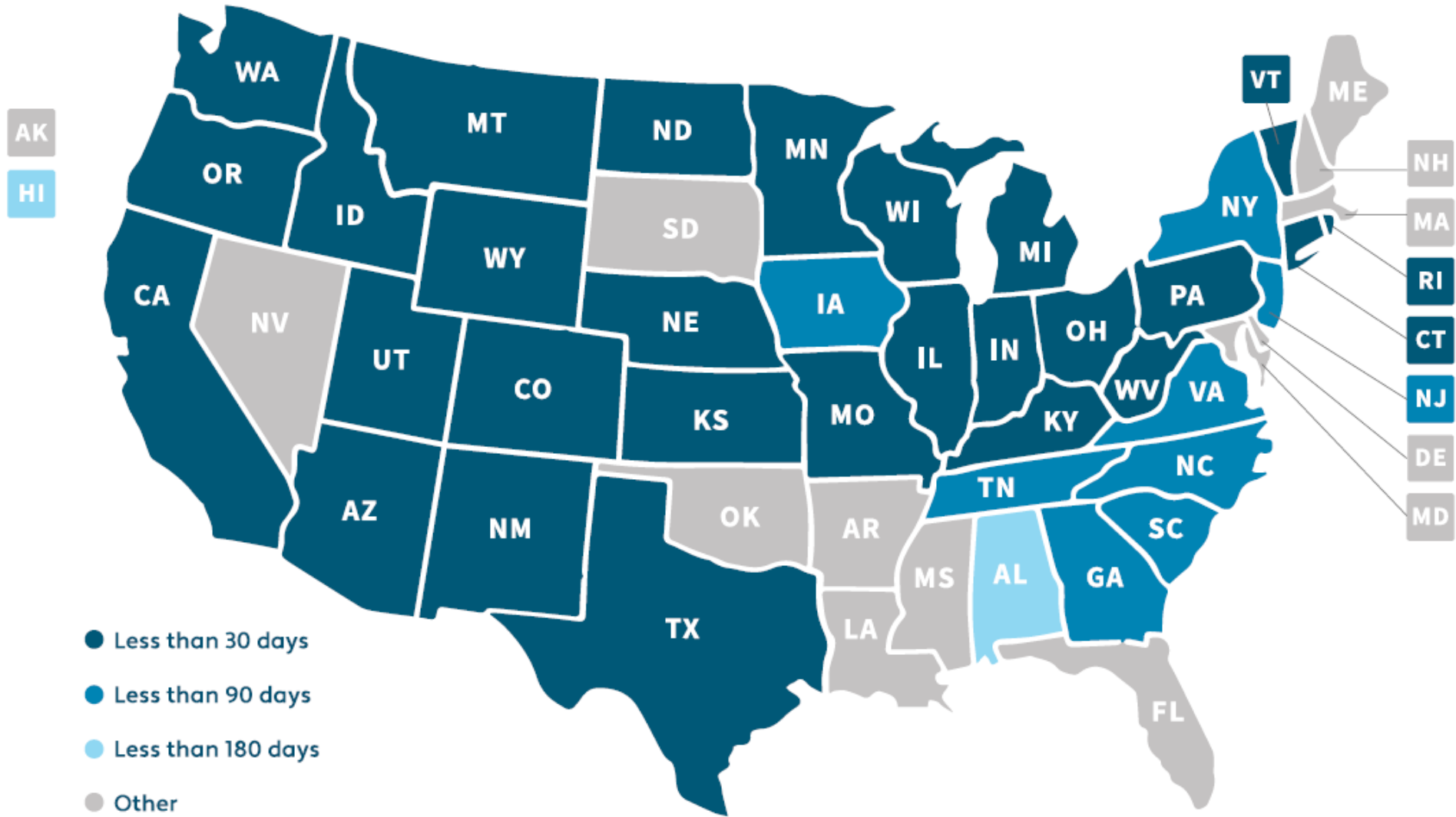
Audit preparedness



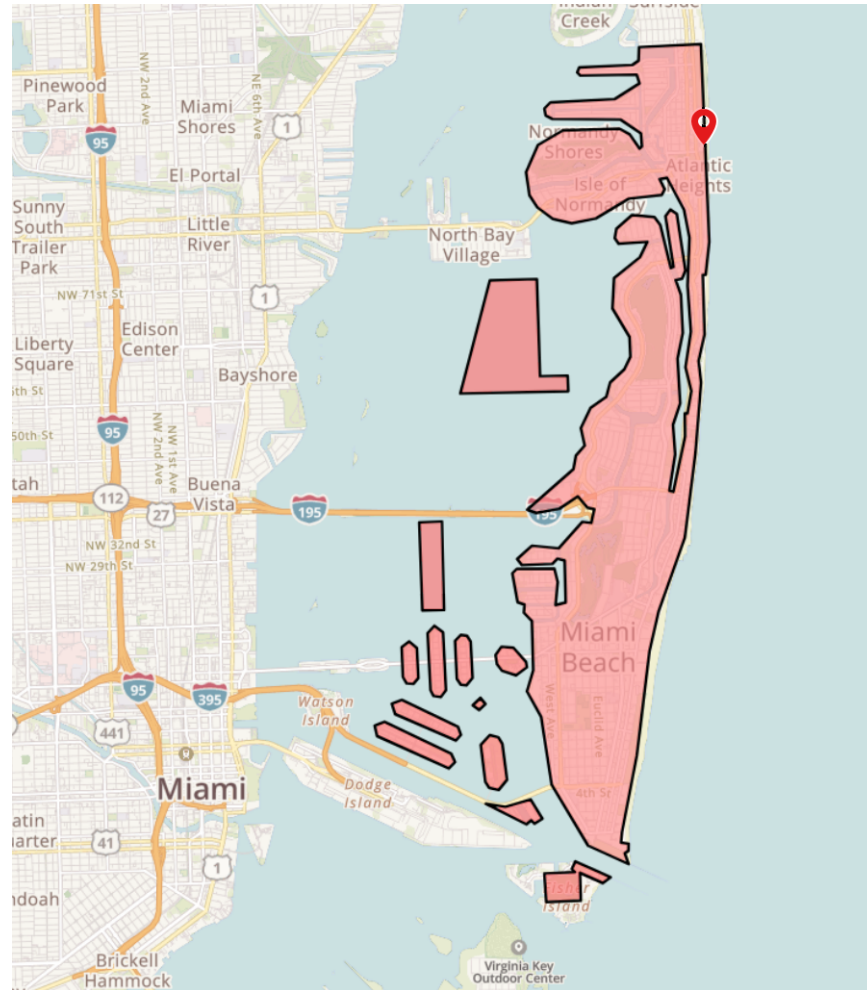
# Same Tax. Different Names



# Taxability isn't uniform



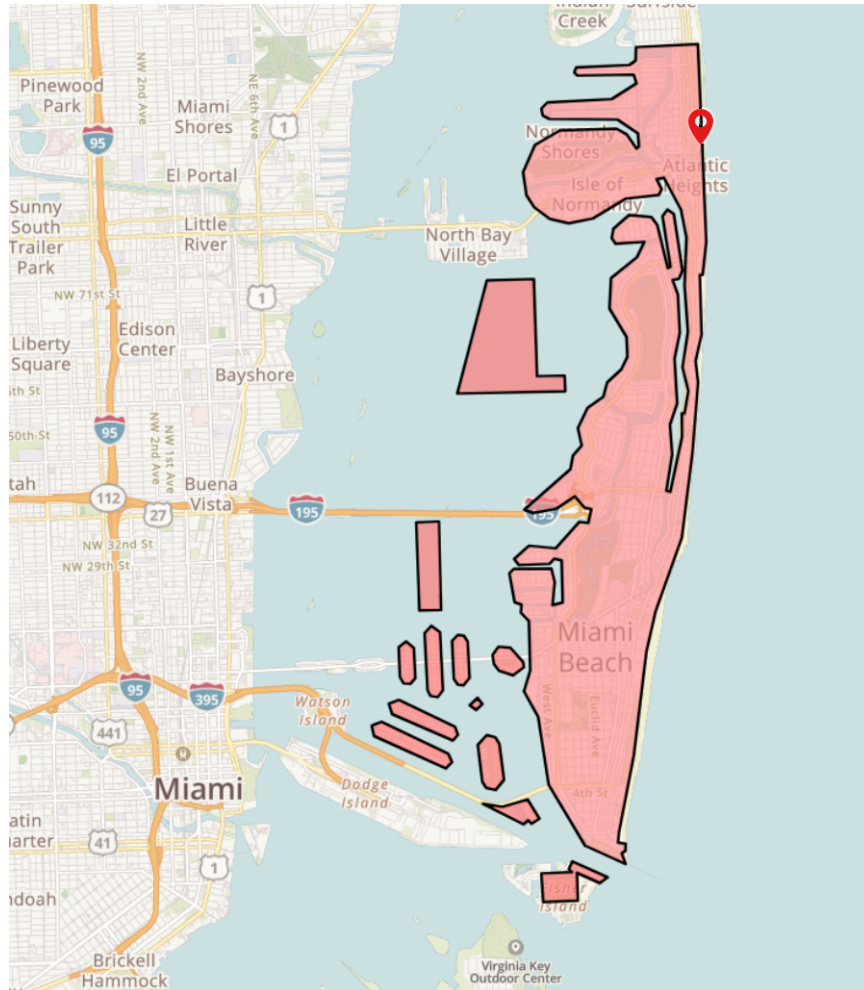
# Miami Beach Lodging Tax – Direct Booking Channel



%	Tax Type	Remit to	By whom?
6.0%	Florida sales tax	Florida	Host
1.0%	Miami Dade sales surtax	Florida	Host
3.0%	Miami Dade County Convention Center Tax	Miami Dade County	Host
4.0%	Miami Beach Resort Tax	Miami Beach	Host
<b>14.0%</b>	<b>Total Lodging Tax Rate</b>		

Host files & remits all taxes

# Miami Beach Lodging Tax – booked through Airbnb



%	Tax Type	Remit to	By whom?
6.0%	Florida sales tax	Florida	Airbnb
1.0%	Miami Dade sales surtax	Florida	Airbnb
3.0%	Miami Dade County Convention Center Tax	Miami Dade County	Airbnb
4.0%	Miami Beach Resort Tax	Miami Beach	Host
14.0%	Total Lodging Tax Rate		

## Mixed Tax Liability

- Airbnb files & remits 7% to state of Florida
- Airbnb files & remits 3% to Miami Dade County
- Host files & remits 4% to city of Miami Beach

# Order Matters



# Enforcement is getting smarter

- ❑ AI monitoring
- ❑ Data sharing between jurisdictions & rental marketplaces
- ❑ Daily fines in some cities
- ❑ Increased audit activity



# 5 Steps to STR Compliance

1

Research rates,  
regulations  
& registration  
requirements



2

Register with  
jurisdictions  
and obtain  
licenses & permits



3

Ensure accurate  
calculation  
and collection  
of taxes



4

File & remit  
taxes at  
the specified  
frequency



5

Manage notices  
& delinquencies  
from all  
jurisdictions



## Tools & Resources

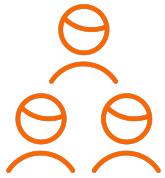


Increase your compliance knowledge with Avalara's free educational tools

- > [Stay Compliant](#) with Avalara's STR Compliance Checklist
- > Know what you owe with our [Tax Rate Lookup tool](#)
- > Understand [tax requirements in your state](#)
- > Read the [5 Steps to STR Compliance guide](#)
- > Keep up-to-date with ongoing industry regulatory news with our [STR Blog](#) – updated weekly

# About Avalara's lodging solutions

Avalara helps vacation rental businesses of all sizes succeed by researching tax rates, consolidating data, and preparing, filing, and remitting lodging tax.



11K+

Customers supported



500K+

Lodging and hospitality returns filed annually



40K+

Lodging licenses applied and/or renewed in 2024

## Want to learn more?

Get in touch  
[mylodgetax.com](https://mylodgetax.com)

