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Marco Island vacation rental checklist

Collier County, Florida | Rules checked November 4, 2026

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Marco Island has no short-term rental registration. The city repealed its rental registration program in 2024 after voters had approved it in 2022, and its older short-term rental article is also repealed. You need the DBPR license and the Collier tourist tax account; check your HOA or condo rules.

> The city's 2023 registration program ($800) was nullified before enforcement and the fees refunded. City noise, parking, and trash rules still apply to guests.

Licensing steps

STATE OF FLORIDA

- [ ] **Get the DBPR vacation rental license**
  Apply online to the Division of Hotels and Restaurants as a Vacation Rental – Condominium or Vacation Rental – Dwelling, listing every unit address. Approval usually takes one to two business days and the license is emailed. There is no inspection before it's issued, but DBPR can inspect afterward. Post the license (or a copy) in the unit.
  DBPR vacation rental licensing guide: https://www2.myfloridalicense.com/hotels-restaurants/licensing/vrtsp-guide/

- [ ] **Renew every year by your district's date**
  Licenses renew on a set date for each DBPR district. Brevard, Volusia, Indian River, St. Lucie, Orange, Osceola, Lake, and Seminole (District 4) renew April 1, with the half-year rate from October 1. Duval, Nassau, Clay, Flagler, St. Johns, Levy, Alachua, Marion, and the rest of District 5 renew June 1, with the half-year rate from December 1. Bay, Walton, Okaloosa, Escambia, Santa Rosa, Gulf, Franklin, and the rest of District 6 also renew June 1. Martin, Palm Beach, and Broward (District 2) renew December 1, with the half-year rate from June 1. Miami-Dade and Monroe (District 1) renew October 1, with the half-year rate from April 1. Collier, Lee, Sarasota, Charlotte, Manatee, and the rest of District 7 renew December 1, with the half-year rate from June 1. Pinellas, Hillsborough, Pasco, Polk, Hernando, Citrus, and the rest of District 3 renew February 1, with the half-year rate from August 1. If you won't rent until after the next renewal date, waiting to apply can save paying twice.

- [ ] **Register for Florida sales tax if you collect rent yourself**
  Whoever receives the rent collects and pays the tax. Airbnb and VRBO collect Florida's 6% tax and the county surtax on bookings made through them, so if every booking goes through them you don't need your own sales tax account. If you take direct bookings, or a property manager collects rent for you, you or the manager register with the Department of Revenue and file. You stay responsible if a platform or manager doesn't pay it.
  Florida Department of Revenue: https://floridarevenue.com/

- [ ] **Meet the state fire safety rule**
  Florida Administrative Code 69A-43.018 asks rental homes for smoke alarms powered by the house wiring plus one in every bedroom, NFPA 10 extinguishers, one hour of battery emergency lighting to the main exit, a posted floor diagram showing the primary and secondary exits, and fire safety information for guests.
  Florida rental fire safety checklist (FireEscapePlan.com)-
  : https://fireescapeplan.com/guides/florida-vacation-rental-fire-safety-requirements

- [ ] **Balcony inspection for taller buildings**
  Buildings three or more stories tall must file a Certificate of Balcony Inspection with DBPR every three years. Condo units are exempt when the balconies and stairs are common elements and you give DBPR proof.

- [ ] **Keep up the state operating rules**
  Keep the unit clean, safe, and free of pests; change sheets and pillowcases between guests or weekly; use cribs that meet federal safety standards; and sanitize dishes between guests or post DBPR's exception notice.
- [ ] **Then the county and town**
  Most rules that affect day-to-day operation, like registration, inspections, occupancy, and parking, are set by the county and the town. Pick your town for its full checklist.

COLLIER COUNTY, FLORIDA

- [ ] **Register with the Tax Collector's tourist tax department**
  Every owner of a short-term rental, and any manager who collects rent, registers for a tourist tax account. Airbnb and Vrbo collect and pay the 5% on bookings made through them; for direct bookings and other platforms, you collect and pay it. The Tax Collector assigns a monthly, quarterly, semiannual, or annual filing schedule; file for every period, even with no rentals.
  Collier tourist development tax: https://colliertaxcollector.com/tourist-development-tax/
- [ ] **Then your city**
  Unincorporated Collier requires a county registration; Naples, Marco Island, and Everglades City set their own rules. Pick your area for its checklist.

CITY OF MARCO ISLAND

- [ ] **Get the state license and county tax account**
  Every Florida vacation rental needs the DBPR license. Collier also requires every short-term rental owner to register with the Tax Collector's tourist tax department, even if Airbnb and Vrbo collect the 5% tax for you. See the Florida and Collier County pages.
- [ ] **Check your HOA or condo rules**
  With no city program, association rules are usually the main limit on short-term rentals.

Who to contact

Tourist tax department: 239-252-8171

Official sources

Florida DBPR, Division of Hotels and Restaurants: Vacation rental and timeshare project licensing guide-
. https://www2.myfloridalicense.com/hotels-restaurants/licensing/vrtsp-guide/

Florida Department of Revenue (Florida Administrative Code): Rule 12A-1.061, sales tax on transient rentals (registration in part (9)).
https://www.flrules.org/gateway/ruleNo.asp?id=12A-1.061

State Fire Marshal (Florida Administrative Code): Rule 69A-43.018, fire safety for one- and two-family homes licensed as public lodging.
https://www.flrules.org/gateway/ruleNo.asp?id=69A-43.018

Florida DBPR: Certificate of Balcony Inspection (DBPR HR 7020)-
. https://www2.myfloridalicense.com/hr/forms/documents/dbpr_hr_7020_certificate_of_balcony_inspection.pdf

Collier County Tax Collector: Tourist development tax. https://colliertaxcollector.com/tourist-development-tax/

City of Marco Island (Municode): Sec. 30-90 (reserved; rental registration program repealed).
https://library.municode.com/fl/marco_island/codes/code_of_ordinances?nodeId=PTIICOOR_CH30LADECO_ARTIIZO_DIV2RESIMIDWRSDI_S30-90RE

Gulfshore Business: Nullified Marco Island rental registration ordinance cost city taxpayers $700K-
. https://gulfshorebusiness.com/nullified-marco-island-rental-registration-ordinance-cost-city-taxpayers-700k