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Delray Beach vacation rental checklist

Palm Beach County, Florida | Rules checked November 4, 2026

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In Delray Beach, a home whose occupancy turns over more than six times a year is a “transient residential use.” That use is prohibited in single-family and planned residential districts and allowed in the Medium Density Residential (RM) district, under the city’s special use standards.

Ordinance 21-26 (April 21, 2026) returned the rules to the 2009 version (Ordinance 29-09), repealing the 2012 changes (Ordinances 03-12 and 40-12) that had lowered the limit to three turnovers. City staff said the 2012 changes were preempted by state law and hadn’t been enforced.

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.

PALM BEACH COUNTY, FLORIDA

- [ ] **Register with the Tax Collector before you advertise**
  Apply for a vacation rental business tax receipt (or a home sharing receipt if you live there during stays) and a tourist development tax account, one set per property. You may not advertise or list the property until you have both.
  TDT support center (Palm Beach County Tax Collector)-
  : https://pbctax.gov/taxes/tourist-development-tax/tdt-support-center
- [ ] **Put both numbers on every listing**
  Airbnb, Vrbo, and other platforms must ask for your business tax receipt and tourist tax numbers before listing a Palm Beach County property, and the numbers must appear on every ad. Listings without valid numbers can be taken down.
- [ ] **File the tourist tax every month**
  File electronically every month, even in months with no bookings. Platforms collect the tax from guests and pass it to you; you send it to the Tax Collector. Keep records of each stay, its length, and its price for three years.
- [ ] **Renew the business tax receipt by September 30**
  Renewal needs the fee, every monthly return filed, and any changes to your registration. Without a renewal filed by September 30 you can't keep advertising. The receipt can't be transferred to a new owner or address.
- [ ] **No events or sales**
  County rules bar non-residential uses of a short-term rental, such as selling products or holding events that charge admission.
- [ ] **Then your town**
  Many Palm Beach County towns require their own permit and inspection. Pick your town for its full checklist.

CITY OF DELRAY BEACH

- [ ] **Check your zoning district**
  Look up your parcel's zoning. In single-family (R-1 series) and planned residential districts, keep turnovers to six or fewer a year. In RM, transient residential use is allowed under the city's standards.
- [ ] **Get the state license and the county tax accounts**
  Every Florida vacation rental needs the DBPR license. Palm Beach County also requires a county business tax receipt and a tourist tax account from the Tax Collector before you advertise, with both numbers on every listing. See the Florida and Palm Beach County pages.
- [ ] **Ask about city permits**
  Ask Development Services whether a rental needs a city business tax receipt or landlord permit, and what § 4.3.3(ZZZ) requires in RM.

Who to contact

Tax Collector, tourist tax support: 561-355-3547

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

Palm Beach County (Municode): Code § 17-117, vacation rentals (tourist development tax article). https://library.municode.com/fl/palm_beach_county/codes/code_of_ordinances?nodeId=PABECOCO_CH17LITAMIBURE_ARTIIITODETA_S17-117VARE

City of Delray Beach: File 26-0484, Ordinance 21-26, transient residential uses (LDR § 4.3.3(ZZZ) and § 4.4.6). https://delraybeach.legistar.com/LegislationDetail.aspx?From=RSS&ID=7981954&GUID=DB826FF0-40EF-440F-AA51-12F2753EEE44&FullText=1