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Highland Beach vacation rental checklist

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

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Highland Beach requires a vacation rental certificate for every vacation rental, house or condo, renewed every two years by October 1 after a town inspection. Ads must state the maximum occupancy and parking, and a responsible party must be able to get there within two hours.

> Adopted August 6, 2019 (Ordinance 19-002), Code Chapter 34. The fee is set by resolution; ask Town Hall for the current amount.

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.

TOWN OF HIGHLAND BEACH

- [ ] **Get the state license and tax accounts**
  The application asks for your DBPR license, Florida sales tax registration, and Palm Beach County tourist tax account (or confirmation a third party pays it), plus proof of ownership.
- [ ] **Apply for the vacation rental certificate**
  Submit the registration form with copies of your postings, a sample lease, the number and location of parking spaces, and the fee set by Town Commission resolution. The town inspects before the certificate is valid.
  Vacation rental registration form (Highland Beach)-
  : https://highlandbeach.us/DocumentCenter/View/157/Vacation-Rentals-Registration-Form-PDF
- [ ] **Post the rules and advertise accurately**
  Post the required rental information in the unit, on one page or in a tabbed notebook. Every ad must state the maximum occupancy and the maximum parking. Guests must follow the town’s noise ordinance.
- [ ] **Renew every two years**
  Renew by October 1 every other year.

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

Town of Highland Beach: Vacation rentals registration form-. https://highlandbeach.us/DocumentCenter/View/157/Vacation-Rentals-Registration-Form-PDF

Town of Highland Beach (Municode): Code Chapter 34, residential vacation rental units (§§ 34-1 to 34-12)-. https://library.municode.com/fl/highland_beach/codes/code_of_ordinances