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Unincorporated Polk vacation rental checklist

Polk County, Florida | Rules checked November 5, 2026

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In unincorporated Polk, a house can be a short-term rental (under 30 days, more than three times a year) only if its whole subdivision or planned development is approved for it; homes outside subdivisions need individual Level 3 approval. Approved rentals register every year with the county, post the state license, provide two trash cans and two parking spaces, and keep a 24-hour contact. These rules predate 2011.

> Older “non-conforming” rentals in unapproved subdivisions have a 7-day minimum stay and a cap of 12 guests (2 per bedroom plus 2). Ask the county whether newer resorts like ChampionsGate and Solterra are approved through their PD conditions.

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.

POLK COUNTY, FLORIDA

- [ ] **Register for the tourist tax and business tax**
  Open a tourist tax account with the Tax Collector (filings in Phenix Online) and get a Class B business tax receipt for each rental location.
  Polk tourist tax: https://www.polktaxes.com/services/tourist-development-tax/
- [ ] **Then your area**
  Many "Davenport" and "Kissimmee" addresses are in unincorporated Polk. Pick your area.

POLK COUNTY (UNINCORPORATED AREAS)

- [ ] **Confirm your subdivision is approved**
  Individual homes in a subdivision can't be short-term rentals unless the whole subdivision (or phase) is approved. Ask the county's Planner-on-Call. Accessory dwelling units can't be short-term rentals.
- [ ] **Get the state license and county tourist tax account**
  Every Florida vacation rental needs the DBPR license. Airbnb collects Polk County's 5% tourist tax on its bookings; for direct bookings and other sites, register with the Polk County Tax Collector and file monthly (due by the 20th). Rentals of six months or less also need a county Class B business tax receipt for each location.
- [ ] **Register with Land Development every year**
  Give the owner's and management company's names, addresses, and phones, a 24-hour local or toll-free number, and the manager's state license. Each management company needs a county tax receipt.
- [ ] **Follow the operating rules**
  Post the state license and the manager's tax receipt on the back of the main door, provide at least two covered trash cans, post a signed Notice to Occupant (trash, noise, dogs, 24-hour phone), and don't load or park tour buses in residential areas.

House rules for guests

Parking: 2 spaces per unit (not counting garages)

Who to contact

Planner-on-Call: 863-534-6084

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

Polk County Tax Collector: Technical Advisory TA 05-01: real estate and property rentals-
. https://www.polktaxes.com/services/ta-05-01-real-estate-property-rentals/

Polk County (Municode): Code section. https://library.municode.com/fl/polk_county/codes/land_development_code?nodeId=CH3COUS_S303CRCOUS

Polk County (Municode): Code section. https://library.municode.com/fl/polk_county/codes/land_development_code?nodeId=CH7SIDEST_S708PASPRE

Polk County (Municode): Code section. https://library.municode.com/fl/polk_county/codes/land_development_code?nodeId=CH2LAUSDIRE