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St. Marks vacation rental checklist

Wakulla County, Florida | Rules checked November 5, 2026

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St. Marks has no vacation rental registration or rules in its code. You need the DBPR license and the county tourist tax.

> We searched the code for vacation, short-term, and transient rentals in November 2026 and found no rental rules. Confirm with the City of St. Marks before you list.

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.

WAKULLA COUNTY, FLORIDA

- [ ] **Get the state license and pay the tourist tax**
  Every Florida vacation rental needs the DBPR license. Wakulla County's 4% tourist tax is collected by the Florida Department of Revenue; Airbnb collects it on its bookings, and for direct bookings you report it on your state sales tax return.
- [ ] **Then your area**
  Pick your area for its checklist.

CITY OF ST. MARKS

- [ ] **Get the state license and pay the tourist tax**
  Every Florida vacation rental needs the DBPR license. Wakulla County's 4% tourist tax is collected by the Florida Department of Revenue; Airbnb collects it on its bookings, and for direct bookings you report it on your state sales tax return.
- [ ] **Ask about a business tax receipt**
  Ask the City of St. Marks whether a rental needs a local business tax receipt, and check your HOA or condo rules.

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

Florida Department of Revenue: Local option transient rental tax rates (DR-15TDT, 2026)-
. https://floridarevenue.com/Forms_library/current/dr15tdt.pdf

City of St. Marks (Municode): Code of ordinances. https://library.municode.com/fl/st._marks/codes/code_of_ordinances