



Discretionary Sales Surtax Information For Calendar Year 2013

This document lists county discretionary sales surtax rates for calendar year 2013. It is each dealer's responsibility to verify, collect, and remit the correct amount of surtax on taxable sales, services, use, or deliveries made within each county.

Specific 2013 county surtax rate changes are listed on the back of this notice.

If you have questions, visit our Internet site or your nearest service center, or call our toll-free phone number.

Discretionary Sales Surtax Rates for 2013

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COUNTY	AL SURT	ГАХ	EFFECTIVE DATE	EXPIRATION DATE	TOT/ COUNTY	AL SURT	ГАХ	EFFECTIVE DATE	EXPIRATION DATE
Alachua	None				Lake	1%		Jan 1, 1988	Dec 2017
Baker	1%		Jan 1, 1994	None	Lee	None			
Bay	.5%		Jan 1, 2011	Dec 2020	Leon	1.5%	(1%)	Dec 1, 1989	Dec 2019
Bradford	1%		Mar 1, 1993	None			(.5%)	Jan 1, 2003	Dec 2027
Brevard	None				Levy	1%		Oct 1, 1992	None
Broward	None				Liberty	1.5%	(1%)	Nov 1, 1992	None
Calhoun	1.5%	(1%)	Jan 1, 2009	None		. =	(.5%)	Jan 1, 2012	Dec 2020
	4.0.4	(.5%)	Jan 1, 2009	Dec 2018	Madison	1.5%	(1%)	Aug 1, 1989	None
Charlotte	1%		Jan 1, 2009	Dec 2014	Manatas	E 0/	(.5%)	Jan 1, 2007	None
Citrus	None		- 1 4 4000	5 0010	Manatee	.5%		Jan 1, 2003	Dec 2017
Clay	1%		Feb 1, 1990	Dec 2019	Marion	None			
Collier	None				Martin Miami-Dade	None	(E0/)	Jan 1, 1992	None
Columbia	1%	0 14	Aug 1, 1994	None	Miami-Dage	1%	(.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None
Dade	407	See IVI	iami-Dade for		Monroe	1.5%	(1%)	Nov 1, 1989	Dec 2033
De Soto	1%		Jan 1, 1988	None	inoin co	110 /0	(.5%)	Jan 1, 1996	Dec 2015
Dixie	1%	(= 0/)	Apr 1, 1990	Dec 2029	Nassau	1%	(,-)	Mar 1, 1996	None
Duval	1%	(.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Okaloosa	None			
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 2017	Okeechobee			Oct 1, 1995	None
LSCAITIDIA	1.570	(.5%)	Jan 1, 1998	Dec 2017	Orange	.5%		Jan 1, 2003	Dec 2015
Flagler	1%	(.5%)	Jan 1, 2003	Dec 2022	Osceola	1%		Sep 1, 1990	Aug 2025
		(.5%)	Jan 1, 2013	Dec 2032	Palm Beach	None		·	
Franklin	1%	-	Jan 1, 2008	None	Pasco	1%		Jan 1, 2005	Dec 2024
Gadsden	1.5%	(1%)	Jan 1, 1996	None	Pinellas	1%		Feb 1, 1990	Dec 2019
		(.5%)	Jan 1, 2009	Dec 2038	Polk	1%	(.5%)	Jan 1, 2004	Dec 2018
Gilchrist	1%		Oct 1, 1992	None			(.5%)	Jan 1, 2005	Dec 2019
Glades	1%		Feb 1, 1992	Dec 2021	Putnam	1%		Jan 1, 2003	Dec 2017
Gulf	1%		Jan 1, 2010	None	St. Johns	None			_
Hamilton	1%		Jul 1, 1990	Dec 2019	St. Lucie	.5%		Jul 1, 1996	Dec 2026
Hardee	1%		Jan 1, 1998	None	Santa Rosa	.5%		Oct 1, 1998	
Hendry	1%		Jan 1, 1988	None	Sarasota	1%		Sep 1, 1989	Dec 2024
Hernando	.5%		Jan 1, 2005	Dec 2014	Seminole	None			
Highlands	1%	. =	Nov 1, 1989	Oct 2019	Sumter	1%		Jan 1, 1993	None
Hillsborough	1%	(.5%)	Dec 1, 1996	Nov 2026	Suwannee	1%		Jan 1, 1988	None
Halmas	40/	(.5%)	Oct 1, 2001	None	Taylor	1%		Aug 1, 1989	Dec 2029
Holmes	1 %		Oct 1, 1995	Dec 2013 ←	Union	1%		Feb 1, 1993	None
Indian River	1%	(10/)	Jun 1, 1989	Dec 2019	Volusia	.5%		Jan 1, 2002	Dec 2016
Jackson	1.5%	(1%) (.5%)	Jun 1, 1995 Jul 1, 1996	Dec 2025 Dec 2015	Wakulla	1%	(4.0.4)	Jan 1, 1988	Dec 2017
Jefferson	1%	(.570)	Jun 1, 1988	None	Walton	1.5%	(1%)	Feb 1, 1995	None
Lafayette	1%		Sep 1, 1991	None	\\/- = -1 \\ \\	40/	(.5%)	Jan 1, 2013	None
Larayono	1 /0		50p 1, 1001	140110	Washington	1%		Nov 1, 1993	None

Each county that has a surtax levy that is new, revised, or extended is indicated in bold. Any county that has a surtax that expires in 2013 is also in bold and has an \(\bigsigma\) beside the expiration date.

Effective January 1, 2013, these counties have surtax rate changes:

Flagler County 1% (.01) Total Surtax Rate

- .5% New Small county surtax begins 1/1/2013 and expires 12/31/2032
- .5% School Capital Outlay surtax scheduled to expire 12/31/2012 is extended and will expire 12/31/2022
- .5% Local Government Infrastructure surtax expires on 12/31/2012

Leon County 1.5% (.015) Total Surtax Rate

- .5% School Capital Outlay surtax scheduled to expire 12/31/2012 is extended and will expire 12/31/2027
- Current 1% surtax remains in effect and expires 12/31/2019

Monroe County 1.5% (.015) Total Surtax Rate

- 1% Infrastructure surtax scheduled to expire 12/31/2018 is extended and will expire 12/31/2033
- Current .5% School Capital Outlay surtax remains in effect and expires 12/31/2015

Pasco County 1% (.01) Total Surtax Rate

 1% Infrastructure surtax scheduled to expire 12/31/2014 is extended and will expire 12/31/2024

Walton County 1.5% (.015) Total Surtax Rate

- New .5% Charter County and Regional Transportation System surtax begins 1/1/2013 and has no expiration date
- Current 1% surtax remains in effect and has no expiration date

Discretionary sales surtax collections are distributed to local governments in Florida. Dealers should collect surtax on taxable sales at the rate imposed in the county where the merchandise or service is delivered. Surtax also applies to the rental of real property and transient rentals and is collected at the county surtax rate where the property is located. For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document.

Surtax applies to only the first \$5,000 of the sales amount on any item of tangible personal property. The \$5,000 surtax limitation does not apply to rentals or leases of real property or sales of: services, admissions, service warranties, or prepaid calling arrangements.

Contact Us

Information, forms, and tutorials are available on our Internet site:

www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a taxpayer service center near you, go to: www.myflorida.com/dor/contact.html

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000 Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Facts on Tax, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list/