



Discretionary Sales Surtax Information for Calendar Year 2019

- A county with more than one surtax is shaded in gray.
- A new, revised, extended, or expiring surtax is **printed in bold**.

County	Total Surtax Rate		Effective Date	Expiration Date	County	Total Surtax Rate		Effective Date	Expiration Date
Alachua	1%	(.5%) (.5%)	Jan 1, 2017 Jan 1, 2019	Dec 31, 2024 Dec 31, 2030	Lake	1%		Jan 1, 1988	Dec 31, 2032
Baker	1%		Jan 1, 1994	None	Lee	.5%		Jan 1, 2019	Dec 31, 2028
Bay	1%	(.5%) (.5%)	Jan 1, 2011 Jan 1, 2017	Dec 31, 2030 Dec 31, 2026	Leon	1.5%	(1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 31, 2039 Dec 31, 2027
Bradford	1%		Mar 1, 1993	None	Levy	1%		Oct 1, 1992	None
Brevard	1%	(.5%) (.5%)	Jan 1, 2015 Jan 1, 2017	Dec 31, 2020 Dec 31, 2026	Liberty	2%	(1%) (.5%) (.5%)	Nov 1, 1992 Jan 1, 2012 Jan 1, 2017	None Dec 31, 2020 Dec 31, 2021
Broward	1%		Jan 1, 2019	Dec 31, 2048	Madison	1.5%	(1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Calhoun	1.5%	(1%) (.5%)	Jan 1, 1993 Jan 1, 2009	None Dec 31, 2028	Manatee	1%	(.5%) (.5%)	Jan 1, 2003 Jan 1, 2017	Dec 31, 2032 Dec 31, 2031
Charlotte	1%		Apr 1, 1995	Dec 31, 2020	Marion	1%		Jan 1, 2017	Dec 31, 2020
Citrus	None				Martin	.5%		Jan 1, 2019	Dec 31, 2025
Clay	1%		Feb 1, 1990	Dec 31, 2039	Miami-Dade	1%	(.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Collier	1%		Jan 1, 2019	Dec 31, 2025	Monroe	1.5%	(1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 31, 2033 Dec 31, 2025
Columbia	1%		Aug 1, 1994	None	Nassau	1%		Mar 1, 1996	None
DeSoto	1.5%	(1%) (.5%)	Jan 1, 1988 Jan 1, 2015	None Dec 31, 2035	Okaloosa	.5%		Jan 1, 2019	Dec 31, 2028
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Okeechobee	1%		Oct 1, 1995	None
Duval	1%	(.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 31, 2030	Orange	.5%		Jan 1, 2003	Dec 31, 2025
Escambia	1.5%	(1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 31, 2028 Dec 31, 2027	Osceola	1.5%	(1%) (.5%)	Sep 1, 1990 Jan 1, 2017	Aug 31, 2025 Dec 31, 2036
Flagler	1%	(.5%) (.5%)	Jan 1, 2003 Jan 1, 2013	Dec 31, 2022 Dec 31, 2032	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
Franklin	1%		Jan 1, 2008	None	Pasco	1%		Jan 1, 2005	Dec 31, 2024
Gadsden	1.5%	(1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 31, 2038	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
Gilchrist	1%		Oct 1, 1992	None	Polk	1%	(.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 31, 2033 Dec 31, 2044
Glades	1%		Feb 1, 1992	Dec 31, 2021	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Gulf	1%		Jan 1, 2010	None	St. Johns	.5%		Jan 1, 2016	Dec 31, 2025
Hamilton	1%		Jul 1, 1990	Dec 31, 2019	St. Lucie	1%	(.5%) (.5%)	Jul 1, 1996 Jan 1, 2019	Dec 31, 2026 Dec 31, 2028
Hardee	1%		Jan 1, 1998	None	Santa Rosa	1%	(.5%) (.5%)	Oct 1, 1998 Jan 1, 2017	Dec 31, 2028 Dec 31, 2021
Hendry	1%		Jan 1, 1988	None	Sarasota	1%		Sep 1, 1989	Dec 31, 2024
Hernando	.5%		Jan 1, 2016	Dec 31, 2025	Seminole	1%		Jan 1, 2015	Dec 31, 2024
Highlands	1.5%	(1%) (.5%)	Nov 1, 1989 Jan 1, 2017	Dec 31, 2033 Dec 31, 2036	Sumter	1%		Jan 1, 1993	None
Hillsborough	2.5%	(.5%) (.5%) (1%) (.5%)	Dec 1, 1996 Oct 1, 2001 Jan 1, 2019 Jan 1, 2019	Nov 30, 2026 None Dec 31, 2048 Dec 31, 2028	Suwannee	1%		Jan 1, 1988	None
Holmes	1%		Oct 1, 1995	Dec 31, 2028	Taylor	1%		Aug 1, 1989	Dec 31, 2037
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Union	1%		Feb 1, 1993	None
Jackson	1.5%	(1%) (.5%)	Jun 1, 1995 Jul 1, 1996	Dec 31, 2025 Dec 31, 2025	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
Jefferson	1%		Jun 1, 1988	None	Wakulla	1%		Jan 1, 1988	Dec 31, 2037
Lafayette	1%		Sep 1, 1991	None	Walton	1%		Feb 1, 1995	None
					Washington	1.5%	(1%) (.5%)	Nov 1, 1993 Jan 1, 2019	None Dec 31, 2028

For 2019, the following counties have changes to their surtax rates:

- Alachua 1% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2030.
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2024.
- Bay 1% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended** and expires 12/31/2030.
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2026.
- Broward 1% Total Surtax Rate**
- **New** 1% charter county and regional transportation system surtax begins 1/1/2019 and expires 12/31/2048.
- Calhoun 1.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended** and expires 12/31/2028.
- Current 1% small county surtax remains in effect and expires upon repeal.
- Collier 1% Total Surtax Rate**
- **New** 1% local government infrastructure surtax begins 1/1/2019 and expires 12/31/2025.
- Hillsborough 2.5% Total Surtax Rate**
- **New** 1% charter county and regional transportation system surtax begins 1/1/2019 and expires 12/31/2048.
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2028.
- Current .5% indigent health care surtax remains in effect and expires upon repeal.
- Current .5% local government infrastructure surtax remains in effect and expires 11/30/2026.
- Lee .5% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2028.
- Martin .5% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2025.
- Okaloosa .5% Total Surtax Rate**
- **New** .5% local government infrastructure surtax begins 1/1/2019 and expires 12/31/2028.
- Polk 1% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended** and expires 12/31/2033.
- Current .5% indigent health care surtax remains in effect and expires 12/31/2044.
- St. Lucie 1% Total Surtax Rate**
- **New** .5% local government infrastructure surtax begins 1/1/2019 and expires 12/31/2028.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2026.
- Washington 1.5% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2028.
- Current 1% small county surtax remains in effect and expires upon repeal.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.