



# Discretionary Sales Surtax Information

## For Calendar Year 2014

DR-15DSS  
R. 11/13

This document lists county discretionary sales surtax rates for calendar year 2014. 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 2014 county surtax rate changes** are listed on the back of this notice.

### Discretionary Sales Surtax Rates for 2014

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE		COUNTY	TOTAL SURTAX RATE	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%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2027
Bradford	1%	Mar 1, 1993	None		Levy	1%	Oct 1, 1992	None
Brevard	None				Liberty	1.5% (1%) (.5%)	Nov 1, 1992 Jan 1, 2012	None Dec 2020
Broward	None				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 2018		Manatee	.5%	Jan 1, 2003	Dec 2017
<b>Charlotte</b>	<b>1%</b>	<b>Apr 1, 1995</b>	<b>Dec 2014</b>	←	Marion	None		
Citrus	None				Martin	None		
Clay	1%	Feb 1, 1990	Dec 2019		Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Collier	None				Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2033 Dec 2015
Columbia	1%	Aug 1, 1994	None		Nassau	1%	Mar 1, 1996	None
Dade	See Miami-Dade for rates.				Okaloosa	None		
De Soto	1%	Jan 1, 1988	None		Okeechobee	1%	Oct 1, 1995	None
Dixie	1%	Apr 1, 1990	Dec 2029		Orange	.5%	Jan 1, 2003	Dec 2015
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030		Osceola	1%	Sep 1, 1990	Aug 2025
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 2017 Dec 2017		Palm Beach	None		
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2013	Dec 2022 Dec 2032		Pasco	1%	Jan 1, 2005	Dec 2024
Franklin	1%	Jan 1, 2008	None		Pinellas	1%	Feb 1, 1990	Dec 2019
Gadsden	1.5% (1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 2038		Polk	1% (.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 2018 Dec 2019
Gilchrist	1%	Oct 1, 1992	None		Putnam	1%	Jan 1, 2003	Dec 2017
Glades	1%	Feb 1, 1992	Dec 2021		St. Johns	None		
Gulf	1%	Jan 1, 2010	None		St. Lucie	.5%	Jul 1, 1996	Dec 2026
Hamilton	1%	Jul 1, 1990	Dec 2019		Santa Rosa	.5%	Oct 1, 1998	Dec 2018
Hardee	1%	Jan 1, 1998	None		Sarasota	1%	Sep 1, 1989	Dec 2024
Hendry	1%	Jan 1, 1988	None		Seminole	None		
<b>Hernando</b>	<b>.5%</b>	<b>Jan 1, 2005</b>	<b>Dec 2014</b>	←	Sumter	1%	Jan 1, 1993	None
Highlands	1%	Nov 1, 1989	Oct 2019		Suwannee	1%	Jan 1, 1988	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 None		Taylor	1%	Aug 1, 1989	Dec 2029
<b>Holmes</b>	<b>1%</b>	<b>Oct 1, 1995</b>	<b>Dec 2028</b>		Union	1%	Feb 1, 1993	None
Indian River	1%	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%	Jan 1, 1988	Dec 2017
Jefferson	1%	Jun 1, 1988	None		Walton	1.5% (1%) (.5%)	Feb 1, 1995 Jan 1, 2013	None None
Lafayette	1%	Sep 1, 1991	None		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 2014 is also in bold and has an ← beside the expiration date.

**Effective January 1, 2014, the following county has a surtax rate change:**

**Holmes County            1% (.01) Total Surtax Rate**

- 1% Small County surtax scheduled to expire 12/31/2013 is extended and will expire 12/31/2028

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.

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

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

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**For written replies to tax questions**, write to:

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Florida Department of Revenue  
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Tallahassee FL 32399-0112

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