



Discretionary Sales Surtax Information

For Calendar Year 2015

DR-15DSS
R. 11/14

This document lists county discretionary sales surtax rates for calendar year 2015. 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 2015 county surtax rate changes are listed on the back of this notice. Counties that are shaded in grey have more than one surtax.

Discretionary Sales Surtax Rates for 2015

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%)	Dec 1, 1989	Dec 2039
Bradford	1%	Mar 1, 1993	None			(.5%)	Jan 1, 2003	Dec 2027
Brevard	.5%	Jan 1, 2015	Dec 2020		Levy	1%	Oct 1, 1992	None
Broward	None				Liberty	1.5% (1%)	Nov 1, 1992	None
Calhoun	1.5% (1%)	Jan 1, 1993	None			(.5%)	Jan 1, 2012	Dec 2020
	(.5%)	Jan 1, 2009	Dec 2018		Madison	1.5% (1%)	Aug 1, 1989	None
Charlotte	1%	Apr 1, 1995	Dec 2020			(.5%)	Jan 1, 2007	None
Citrus	None				Manatee	.5%	Jan 1, 2003	Dec 2017
Clay	1%	Feb 1, 1990	Dec 2019		Marion	None		
Collier	None				Martin	None		
Columbia	1%	Aug 1, 1994	None		Miami-Dade	1% (.5%)	Jan 1, 1992	None
Dade	See Miami-Dade for rates.					(.5%)	Jan 1, 2003	None
DeSoto	1.5%	Jan 1, 1988	None		Monroe	1.5%	Nov 1, 1989	Dec 2033
	(1%)	Jan 1, 2015	Dec 2035			(1%)	Jan 1, 1996	Dec 2025
	(.5%)					(.5%)		
Dixie	1%	Apr 1, 1990	Dec 2029		Nassau	1%	Mar 1, 1996	None
Duval	1% (.5%)	Jan 1, 1989	None		Okaloosa	None		
	(.5%)	Jan 1, 2001	Dec 2030		Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5%	(1%) Jun 1, 1992	Dec 2028		Orange	.5%	Jan 1, 2003	Dec 2025
	(.5%)	Jan 1, 1998	Dec 2027		Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%)	Jan 1, 2003	Dec 2022		Palm Beach	None		
	(.5%)	Jan 1, 2013	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%)	Jan 1, 1996	None		Polk	1% (.5%)	Jan 1, 2004	Dec 2018
	(.5%)	Jan 1, 2009	Dec 2038			(.5%)	Jan 1, 2005	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	1%	Jan 1, 2015	Dec 2024
Hernando	None				Sumter	1%	Jan 1, 1993	None
Highlands	1%	Nov 1, 1989	Dec 2033		Suwannee	1%	Jan 1, 1988	None
Hillsborough	1% (.5%)	Dec 1, 1996	Nov 2026		Taylor	1%	Aug 1, 1989	Dec 2029
	(.5%)	Oct 1, 2001	None		Union	1%	Feb 1, 1993	None
Holmes	1%	Oct 1, 1995	Dec 2028		Volusia	.5%	Jan 1, 2002	Dec 2031
Indian River	1%	Jun 1, 1989	Dec 2019		Wakulla	1%	Jan 1, 1988	Dec 2017
Jackson	1.5%	(1%) Jun 1, 1995	Dec 2025		Walton	1.5% (1%)	Feb 1, 1995	None
	(.5%)	Jul 1, 1996	Dec 2015 ←			(.5%)	Jan 1, 2013	None
Jefferson	1%	Jun 1, 1988	None		Washington	1%	Nov 1, 1993	None
Lafayette	1%	Sep 1, 1991	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 2015 is also in bold and has an ← beside the expiration date.

Effective January 1, 2015, the following counties have surtax rate changes:

- Brevard County** **.5% Total Surtax Rate**
➤ **New** .5% School surtax begins 1/1/2015 and expires 12/31/2020
- Charlotte County** **1% Total Surtax Rate**
➤ 1% Infrastructure surtax scheduled to expire 12/31/2014 is extended and will expire 12/31/2020
- DeSoto County** **1.5% Total Surtax Rate**
➤ **New** .5% Indigent Care surtax begins 1/1/2015 and expires 12/31/2035
➤ Current 1% surtax remains in effect and has no expiration date
- Escambia County** **1.5% Total Surtax Rate**
➤ 1% Infrastructure surtax scheduled to expire 12/31/2017 is extended and will expire 12/31/2028
➤ .5% School surtax scheduled to expire 12/31/2017 is extended and will expire 12/31/2027
- Hernando County** **0% Total Surtax Rate**
➤ .5% School surtax expired 12/31/2014
- Highlands County** **1% Total Surtax Rate**
➤ 1% Infrastructure surtax scheduled to expire 12/31/2018 is extended and will expire 12/31/2033
- Leon County** **1.5% Total Surtax Rate**
➤ 1% Infrastructure surtax scheduled to expire 12/31/2019 is extended and will expire 12/31/2039
➤ Current .5% surtax remains in effect and expires 12/31/2027
- Monroe County** **1.5% Total Surtax Rate**
➤ .5% School surtax scheduled to expire 12/31/2015 is extended and will expire 12/31/2025
➤ Current 1% surtax remains in effect and expires 12/31/2033
- Orange County** **.5% Total Surtax Rate**
➤ .5% School surtax scheduled to expire 12/31/2015 is extended and will expire 12/31/2025
- Seminole County** **1% Total Surtax Rate**
➤ **New** 1% Infrastructure surtax begins 1/1/2015 and expires 12/31/2024
- Volusia County** **.5% Total Surtax Rate**
➤ .5% School surtax scheduled to expire 12/31/2016 is extended and will expire 12/31/2031

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 website:

www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, 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 - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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