

## Discretionary Sales Surtax Information For Calendar Year 2014

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									
	AL SUR RATE	ΤΑΧ	EFFECTIVE DATE	EXPIRATION DATE		AL SURT RATE	ΓΑΧ	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, 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 2014 🗲			(.5%)	Jan 1, 2007	
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 M	iami-Dade for	rates.		4 50(	(.5%)	Jan 1, 2003	None
De Soto	1%		Jan 1, 1988	None	Monroe	1.5%	(1%)	Nov 1, 1989	Dec 2033
Dixie	1%		Apr 1, 1990	Dec 2029	Nassau	1%	(.5%)	Jan 1, 1996	Dec 2015
Duval	1%	(.5%)	Jan 1, 1989	None	Okaloosa			Mar 1, 1996	None
		(.5%)	Jan 1, 2001	Dec 2030		None		0-1 1 1005	Nene
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 2017	Okeechobee			Oct 1, 1995	None
		(.5%)	Jan 1, 1998	Dec 2017	Orange	.5%		Jan 1, 2003	
Flagler	1%	(.5%)	Jan 1, 2003	Dec 2022	Osceola	1%		Sep 1, 1990	Aug 2025
E. J.F.	10/	(.5%)	Jan 1, 2013	Dec 2032	Palm Beach	None		lan 1 0005	D 0004
Franklin	1%	(10()	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
011 1 1 1	4.07	(.5%)	Jan 1, 2009	Dec 2038	Polk	1%	(.5%)	Jan 1, 2004	
Gilchrist	1%		Oct 1, 1992	None	Putnam	1%	(.5%)	Jan 1, 2005 Jan 1, 2003	Dec 2019 Dec 2017
Glades	1%		Feb 1, 1992	Dec 2021	St. Johns	None		Jan 1, 2003	Dec 2017
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, 1990	
Hardee	1%		Jan 1, 1998	None	Sarasota	1%		Sep 1, 1998	
Hendry	1%		Jan 1, 1988	None		None		Sep 1, 1969	Dec 2024
Hernando	.5%		Jan 1, 2005	Dec 2014 ←				lon 1 1002	None
Highlands	1%		Nov 1, 1989	Oct 2019	Sumter	1%		Jan 1, 1993	
Hillsborough	1%	(.5%)	Dec 1, 1996	Nov 2026	Suwannee	1%		Jan 1, 1988	None
Holmes	1%	(.5%)	Oct 1, 2001	None	Taylor	1%		Aug 1, 1989	Dec 2029
			Oct 1, 1995	Dec 2028	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	Dec 2025	Wakulla	1%	(10()	Jan 1, 1988	Dec 2017
Jefferson	1%	(.5%)	Jul 1, 1996	Dec 2015 None	Walton	1.5%	(1%)	Feb 1, 1995	None
Lafayette	1%		Jun 1, 1988 Sep 1, 1991			101	(.5%)	Jan 1, 2013	None
Lalayelle	170		oep 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  $\leftarrow$  beside the expiration date.

## Discretionary Sales Surtax Rates for 2014

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.

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 - MS 3-2000 Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0112

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