

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

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/