



## Tax Information Publication

# TIP

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### **Alachua County Local Government Infrastructure Surtax Rate Increases to 1% Beginning January 1, 2023**

**Beginning January 1, 2023, the combined state and local sales and use tax rate for Alachua County will be 7.5%.** Voters approved an Alachua County Board of County Commissioners ordinance on November 8, 2022, that repeals the 0.5% local government infrastructure surtax (Ordinance No. 16-06) effective December 31, 2022, and adopts a 1% local government infrastructure surtax, effective January 1, 2023.

The new combined rate for Alachua County beginning January 1, 2023, will be composed of the 6% state sales tax plus the 0.5% school capital outlay surtax and 1% local government infrastructure surtax. The newly adopted local government infrastructure surtax rate is effective January 1, 2023, and will remain in effect until December 31, 2032.

Dealers should begin collecting the new combined 7.5% rate on January 1, 2023. All state sales and use tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

To calculate the total tax amount due, multiply the total amount of the sale or the taxable amount of each item by the total tax rate (state sales and use tax rate + surtax rate). The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4. The total tax to be collected must be shown on each invoice.

**References: Alachua County Ordinance No. 2022-08; Sections 212.054 and 212.055, Florida Statutes**

#### **For More Information**

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For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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