

Florida Department of Revenue

Tax Information Publication

TIP 98A15-10

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Martin County Adds One Percent
Local Government Infrastructure Sales Surtax
Beginning January 1, 1999

Effective January 1, 1999, sales tax dealers in Martin County must begin collecting a one percent local government infrastructure sales surtax. This increase is the result of voter approval of Ordinance No. 528. The combined tax rate for Martin County will be 7.0 percent. This consists of:

6.0% - State sales tax

1.0% - Local government infrastructure sales surtax

This discretionary sales surtax will be administered by the Department of Revenue. All monies collected for this surtax should be remitted and reported to the Department along with the state sales tax on the appropriate sales and use tax return.

Note: discretionary sales surtaxes should be reported on the back of the sales and use tax return.

The 1999 **Monthly** Sales and Use Tax Returns booklets will be mailed in late December. If you have another filing schedule, you should receive your return at the usual time.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

Also, visit our Web site at <http://sun6.dms.state.fl.us/dor/> for forms and other information.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week using your fax machine handset and follow the instructions.

References:

Ordinance No. 528

Sections 212.054, 212.055(2), F.S.