

Florida Department Of Revenue
Tax Information Publication

TIP 99A15-02

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Manatee County Sales Tax Rate Changes to 6 Percent on July 1, 1999 as Discretionary Sales Surtax Expires

Beginning July 1, 1999, dealers in Manatee County should only collect and remit the 6 percent state sales tax on transactions that occur in Manatee County. The 1 percent discretionary sales surtax will expire on June 30, 1999, as specified in Ordinance No. 94-01. Dealers in Manatee County should continue to collect the appropriate surtax on sales of taxable goods and services that are delivered into counties imposing the surtax.

June through August Collection Period

Dealers in Manatee County who file sales and use tax returns on an alternate quarterly filing period should use their existing returns to file for the collection period June - August 1999. The rate collected during that period is:

June	7 percent
July	6 percent
August	6 percent

As a reminder, the quarterly return and payment are due September 1, 1999 and late after September 20, 1999.

September through November Collection Period

Dealers will receive returns for the September - November 1999 collection period in September. The new returns will reflect the 6 percent state sales tax rate only.

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.

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

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.

Reference:

Ordinance 94-01

Section 212.055, F.S.