

Florida Department of Revenue  
Tax Information Publication

TIP 00A01-37

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Duval County Adds an Additional One-Half Percent  
Discretionary Sales Surtax Beginning January 1, 2001

Effective January 1, 2001, sales tax dealers must begin collecting the one-half percent Local Government Infrastructure Surtax in addition to the existing one-half percent Charter County Transit System Surtax. The levy of this additional surtax is the result of voter approval of Duval County Ordinance No. 2000-572-E. The combined tax rate for Duval County will be 7% (rate card enclosed). This consists of:

- 6.0% - State sales tax rate
- 0.5% - Charter County Transit System Surtax
- 0.5% - Local Government Infrastructure Sales Surtax

Effective January 1, 2001, all sales tax dealers will be required to collect or accrue the combined 1% Duval County discretionary sales surtax, in addition to the state's 6% sales tax, on the sale or use of taxable merchandise or taxable services delivered into Duval County.

The Department of Revenue will administer the additional one-half percent Local Government Infrastructure Surtax and will continue to administer the previously imposed one-half percent Charter County Transit System Surtax. All monies collected for these surtaxes (combined rate of 1%) should be remitted and reported to the Department along with the state sales and use tax on the appropriate sales and use tax return.

The amount of money distributed to Duval County depends upon proper completion of the back of each Sales and Use Tax Return. Please make certain you complete **ALL** of the appropriate lines including the **discretionary sales surtax lines** on all future tax returns.

In November, monthly and quarterly filers will start receiving their 2001 Sales Tax Return Booklets and Instructions. These documents will have the combined one-percent surtax rate printed on the face of each return. If you have another filing schedule, your appropriate returns will be received at the usual time printed with the correct discretionary sales surtax rate.

### **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.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- \* Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- \* Fax your form request to the DOR Distribution Center at 850-922-2208, or
- \* Call the DOR Distribution Center at 850-488-8422, or
- \* Mail your form request to:  
DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A  
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800. Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE, 1379  
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- \* visit us online at <http://sun6.dms.state.fl.us/dor/>, or
- \* call the service center nearest you.

References:

s. 212.054 F.S.

s. 212.055(1), F.S.

s. 212.055(2), F.S.