



Florida Department of Revenue
Tax Information Publication

TIP

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**Leon County Discretionary Sales Surtax
Continues at 1.5% Rate**

Leon County dealers are required to collect or accrue a **1.5% Leon County discretionary sales surtax**, in addition to the 6% state sales tax, on the sale or use of taxable merchandise or taxable services delivered into Leon County. The .5% School Capital Outlay surtax scheduled to expire 12/31/2012 is extended through 12/31/2027. This extension was approved by the Leon County School Board and by county voters.

The combined state and local sales and use tax rate for Leon County will continue to be 7.5%. All state sales and use tax and local surtax collected must be remitted and reported to the Department of Revenue.

Leon County dealers who file paper tax returns will be mailed 2013 sales and use tax returns in December; paper DR-15 or DR-15EZ sales and use tax returns will have "Surtax Rate .0150" printed on them. A *Sales Tax Rate Table* (Form DR-2X) is posted on our website (www.myflorida.com/dor) to help dealers accurately collect tax due using the bracket system (see 7.5% rate).

Dealers are **not** entitled to a collection allowance if they file a paper tax return or pay tax by check or money order. To file and pay state and local sales and use tax electronically or to enroll to file and pay tax electronically, visit: www.myflorida.com/dor. Dealers may:

- Use the Department's website to file and pay tax electronically, or
- Purchase software (a list of approved software vendors is posted on our website).

References: Sections 212.054 and 212.055, Florida Statutes.

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 forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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

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