



Tax Information Publication

TIP

No: 16A01-18

Date Issued:
November 18, 2016

Manatee County

Adds a 0.5% Local Government Infrastructure Surtax Beginning January 1, 2017 and Extends the 0.5% School Capital Outlay Surtax

Effective January 1, 2017, the combined state and local sales and use tax rate for Manatee County will be 7%*. The combined rate is composed of the 6% state sales tax plus the 0.5% local government infrastructure surtax and 0.5% school capital outlay surtax.

Dealers should begin collecting the new combined 7% rate on January 1, 2017. All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

A *Common Sales Tax Brackets* table (Form DR-2X), along with a listing of all the combined sales tax rates for Florida, is available on our website under the "Discretionary Sales Surtax" category. The sales tax bracket charts help dealers accurately compute tax due on sales between whole dollar amounts, which cannot be calculated on a straight percentage basis.

The Manatee County Board of County Commissioners adopted the 0.5% local government infrastructure surtax through Ordinance Number 16-35. The 0.5% local government infrastructure surtax rate is effective January 1, 2017, and will remain in effect until December 31, 2031.

The Manatee County School Board adopted Resolution Number 2016-03 extending the 0.5% school capital outlay surtax scheduled to expire December 31, 2017, through December 31, 2032.

*The combined rate will be 7% for most sales tax transactions. Other combined rates may apply to certain sales, such as electricity and amusement machines. The combined rate does not include local option surtax for transient rentals.

References: Manatee County Ordinance 16-35; Manatee County Resolution 2016-03; 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 website at www.floridarevenue.com or call Taxpayer Services at 800-352-3671, 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.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at **www.floridarevenue.com/dor/list**
- ✓ Follow us on Twitter @FloridaRevenue