



## Tax Information Publication

# TIP

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### **Santa Rosa County School Capital Outlay Surtax Continues at 0.5% Rate**

**The combined state and local sales and use tax rate for Santa Rosa County will continue to be 7%.** The combined rate is composed of the 6% state sales tax plus the 0.5% school capital outlay surtax and 0.5% local government infrastructure surtax. All state sales and use tax and local surtax collected must be reported and remitted to the Florida Department of Revenue.

When the amount of a sale falls below or in between whole dollar amounts, you must use the bracket system to calculate the combined tax and surtax, which may be more than a straight percentage of the sale. The *Common Sales Tax Brackets* table ([Form DR-2X](#)) provides the bracket amounts to calculate the combined 7% sales tax and surtax rate. Form DR-2X is available on the Department's website on the "Forms and Publications" page, under "Sales and Use Tax."

A Santa Rosa County Resolution approved by voters on March 28, 2017, extends the expiration date of the 0.5% school capital outlay surtax that was scheduled to expire December 31, 2018, to December 31, 2028.

**References: Santa Rosa County Resolution Approved by Voters March 28, 2017; 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](http://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.

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