Polk County School Capital Outlay Surtax
Continues at 0.5% Rate

The combined state and local sales and use tax rate for Polk County will continue to be 7%.
The combined rate is composed of the 6% state sales tax plus the 0.5% indigent health care sales surtax and the 0.5% school capital outlay surtax. All state sales and use tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue.

When the amount of a sale is less than one dollar or falls between whole dollar amounts, dealers must use Florida's bracket system to calculate the combined tax and surtax. 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 and other tax rate brackets are available on the Department's webpage **floridarevenue.com/taxes/rates** under "Sales and Use Tax, Surtax, E911 Fee, Asphalt Use Tax Index Rates."

A Polk County Resolution approved by voters on November 6, 2018, extends the expiration date of the 0.5% school capital outlay surtax that was scheduled to expire December 31, 2018, to December 31, 2033.

References: Polk County Resolution 2017/2018-08; 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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, 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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