



## Tax Information Publication

# TIP

No: 20A01-13

Date Issued:  
November 23, 2020

### **Liberty County School Capital Outlay Surtax Expires December 31, 2020, and Emergency Fire Rescue Services Surtax is Extended**

**Effective January 1, 2021, the combined state and local sales and use tax rate for Liberty County will be 7.5%.** The Liberty County 0.5% school capital outlay surtax will expire on December 31, 2020. Therefore, on or after January 1, 2021, dealers in Liberty County must collect and remit local surtax and sales and use tax at the rate of 7.5%. The combined rate will be composed of the 6% state sales tax plus the 1% small county surtax, and the 0.5% emergency fire rescue services surtax. All state sales and use tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

In the November 3, 2020, general election voters approved an amendment to a Liberty County Board of County Commissioners Ordinance extending the expiration date of the 0.5% emergency fire rescue services surtax that was scheduled to expire December 31, 2021 to December 31, 2026.

When the amount of a sale is less than one dollar or falls between whole dollar amounts, you 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 7.5% sales tax and surtax rate. Form DR-2X and other tax rate brackets are available on the Department's webpage [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) under "Sales and Use Tax, Surtax, E911 Fee, Asphalt Use Tax Index Rates."

**References: Liberty County Board of County Commissioners Ordinance 2020-03; 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 the Department's website at [floridarevenue.com](http://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.

#### Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)
- ✓ Visit the **Taxpayer Education** webpage at [floridarevenue.com](http://floridarevenue.com) for news about live and recorded tax webinars
- ✓ Follow us on Twitter @FloridaRevenue