



Florida Department of Revenue
Tax Information Publication

TIP

No: 09A19-03
Date Issued:
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2009**

**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES
EFFECTIVE JANUARY 1, 2010**

Effective January 1, 2010, some local communications services tax (CST) rates will change. These local tax rate changes are pursuant to an ordinance adopted by the governing authority of the county or municipality. The local tax rate for CST includes both the local rate imposed under the CST statute (Section 202.19, Florida Statutes) and the discretionary sales surtax imposed under the sales and use tax statute (Section 212.055, F.S.). The new rates are effective for all bills issued on or after January 1, 2010, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department. This Tax Information Publication (TIP) includes rate changes due to changes in the county discretionary sales surtax.

The following jurisdictions will have a rate change due to a local ordinance:

January 2010 - CST Rate Changes Due to Local Ordinance	Total Local Rate
CAPE CORAL – Lee County	5.220%
GULF BREEZE – Santa Rosa County	4.550%
GULF COUNTY – UNINCORPORATED AREA	2.340%
NAPLES – Collier County	5.220%
NEWBERRY – Alachua County	5.720%
OAK HILL – Volusia County	5.520%

The following county had a change in their county discretionary sales surtax. This means that the local CST rate for each jurisdiction within the county will change.

January 2010 - CST Rate Changes Due to Change in Discretionary Sales Surtax Rate	Total Local Rate
MARION COUNTY (all jurisdictions)	
MARION COUNTY - UNINCORPORATED AREA	1.735%
BELLEVIEW	5.120%
DUNNELLON	5.220%
MCINTOSH	1.300%
OCALA	5.220%
REDDICK	1.300%

References: Sections 202.19, 202.21 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.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

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

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Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
ALACHUA			
Unincorporated Area	7.400%	01012010	NONE
ALACHUA	5.720%	01012010	NONE
ARCHER	5.720%	01012010	NONE
GAINESVILLE	6.070%	01012010	NONE
HAWTHORNE	5.720%	01012010	NONE
HIGH SPRINGS	5.720%	01012010	NONE
LA CROSSE	3.920%	01012010	NONE
MICANOPY	5.600%	01012010	NONE
NEWBERRY	5.720%	01012010	NONE
WALDO	5.720%	01012010	NONE
BAKER			
Unincorporated Area	2.340%	01012010	NONE
GLEN ST MARY	5.800%	01012010	NONE
MACCLENNY	6.520%	01012010	NONE
BAY			
Unincorporated Area	1.840%	01012010	NONE
CALLAWAY	5.220%	01012010	NONE
LYNN HAVEN	5.220%	01012010	NONE
MEXICO BEACH	2.880%	01012010	NONE
PANAMA CITY	5.220%	01012010	NONE
PANAMA CITY BEACH	5.220%	01012010	NONE
PARKER	5.220%	01012010	NONE
SPRINGFIELD	5.220%	01012010	NONE
BRADFORD			
Unincorporated Area	1.240%	01012010	NONE
BROOKER	3.600%	01012010	NONE
HAMPTON	2.800%	01012010	NONE
LAWTEY	1.700%	01012010	NONE
STARKE	5.820%	01012010	NONE
BREVARD			
Unincorporated Area	5.220%	01012010	NONE
CAPE CANAVERAL	5.220%	01012010	NONE
COCOA	5.220%	01012010	NONE
COCOA BEACH	5.220%	01012010	NONE
GRANT-VALKARIA	5.220%	01012010	NONE
INDIALANTIC	6.200%	01012010	NONE
INDIAN HARBOR BEACH	5.220%	01012010	NONE
MALABAR	5.220%	01012010	NONE
MELBOURNE	5.930%	01012010	NONE
MELBOURNE BEACH	5.220%	01012010	NONE
MELBOURNE VILLAGE	5.220%	01012010	NONE
PALM BAY	5.220%	01012010	NONE
PALM SHORES	4.800%	01012010	NONE
ROCKLEDGE	5.220%	01012010	NONE
SATELLITE BEACH	5.220%	01012010	NONE
TITUSVILLE	5.420%	01012010	NONE
WEST MELBOURNE	5.520%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
BROWARD			
Unincorporated Area	5.220%	01012010	NONE
COCONUT CREEK	5.220%	01012010	NONE
COOPER CITY	4.800%	01012010	NONE
CORAL SPRINGS	5.220%	01012010	NONE
DANIA BEACH	5.320%	01012010	NONE
DAVIE	5.200%	01012010	NONE
DEERFIELD BEACH	5.220%	01012010	NONE
FORT LAUDERDALE	5.220%	01012010	NONE
HALLANDALE BEACH	5.220%	01012010	NONE
HILLSBORO BEACH	1.200%	01012010	NONE
HOLLYWOOD	5.220%	01012010	NONE
LAUDERDALE LAKES	5.320%	01012010	NONE
LAUDERDALE-BY-THE-SEA	5.220%	01012010	NONE
LAUDERHILL	5.220%	01012010	NONE
LAZY LAKE	0.600%	01012010	NONE
LIGHTHOUSE POINT	6.220%	01012010	NONE
MARGATE	5.320%	01012010	NONE
MIRAMAR	5.220%	01012010	NONE
NORTH LAUDERDALE	5.220%	01012010	NONE
OAKLAND PARK	5.420%	01012010	NONE
PARKLAND	5.220%	01012010	NONE
PEMBROKE PARK	5.220%	01012010	NONE
PEMBROKE PINES	5.420%	01012010	NONE
PLANTATION	5.220%	01012010	NONE
POMPANO BEACH	5.220%	01012010	NONE
SEA RANCH LAKES	5.220%	01012010	NONE
SOUTHWEST RANCHES	5.220%	01012010	NONE
SUNRISE	5.220%	01012010	NONE
TAMARAC	5.220%	01012010	NONE
WEST PARK	5.220%	01012010	NONE
WESTON	5.220%	01012010	NONE
WILTON MANORS	5.620%	01012010	NONE
CALHOUN			
Unincorporated Area	2.640%	01012010	NONE
ALTHA	6.020%	01012010	NONE
BLOUNTSTOWN	6.020%	01012010	NONE
CHARLOTTE			
Unincorporated Area	5.820%	01012010	NONE
PUNTA GORDA	5.820%	01012010	NONE
CITRUS			
Unincorporated Area	2.240%	01012010	NONE
CRYSTAL RIVER	5.220%	01012010	NONE
INVERNESS	5.320%	01012010	NONE
CLAY			
Unincorporated Area	6.520%	01012010	NONE
GREEN COVE SPRINGS	5.820%	01012010	NONE
KEYSTONE HEIGHTS	4.600%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
CLAY - Continued			
ORANGE PARK	5.820%	01012010	NONE
PENNEY FARMS	5.820%	01012010	NONE
COLLIER			
Unincorporated Area	2.100%	01012010	NONE
EVERGLADES CITY	3.900%	01012010	NONE
MARCO ISLAND	5.220%	01012010	NONE
NAPLES	5.220%	01012010	NONE
COLUMBIA			
Unincorporated Area	1.900%	01012010	NONE
FORT WHITE	1.200%	01012010	NONE
LAKE CITY	5.820%	01012010	NONE
DESOTO			
Unincorporated Area	2.940%	01012010	NONE
ARCADIA	5.820%	01012010	NONE
DIXIE			
Unincorporated Area	2.340%	01012010	NONE
CROSS CITY	3.000%	01012010	NONE
HORSESHOE BEACH	6.700%	01012010	NONE
DUVAL			
ATLANTIC BEACH	5.820%	01012010	NONE
BALDWIN	6.820%	01012010	NONE
JACKSONVILLE BEACH	5.820%	01012010	NONE
JACKSONVILLE DUVAL	5.820%	01012010	NONE
NEPTUNE BEACH	5.820%	01012010	NONE
ESCAMBIA			
Unincorporated Area	2.740%	01012010	NONE
CENTURY	3.000%	01012010	NONE
PENSACOLA	6.120%	01012010	NONE
FLAGLER			
Unincorporated Area	2.540%	01012010	NONE
BEVERLY BEACH	5.800%	01012010	NONE
BUNNELL	6.450%	01012010	NONE
FLAGLER BEACH	5.800%	01012010	NONE
MARINELAND	1.100%	01012010	NONE
PALM COAST	5.920%	01012010	NONE
FRANKLIN			
Unincorporated Area	1.500%	01012010	NONE
APALACHICOLA	4.200%	01012010	NONE
CARRABELLE	6.420%	01012010	NONE
GADSDEN			
Unincorporated Area	2.640%	01012010	NONE
CHATTAHOOCHEE	6.020%	01012010	NONE
GREENSBORO	5.920%	01012010	NONE
GRETNA	4.820%	01012010	NONE
HAVANA	6.020%	01012010	NONE
MIDWAY	4.500%	01012010	NONE
QUINCY	6.020%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
GILCHRIST			
Unincorporated Area	2.340%	01012010	NONE
BELL	5.000%	01012010	NONE
FANNING SPRINGS	6.120%	01012010	NONE
TRENTON	5.720%	01012010	NONE
GLADES			
Unincorporated Area	2.440%	01012010	NONE
MOORE HAVEN	1.800%	01012010	NONE
GULF			
Unincorporated Area	2.340%	01012010	NONE
PORT ST JOE	5.720%	01012010	NONE
WEWAHITCHKA	5.720%	01012010	NONE
HAMILTON			
Unincorporated Area	0.900%	01012010	NONE
JASPER	5.400%	01012010	NONE
JENNINGS	5.700%	01012010	NONE
WHITE SPRINGS	5.600%	01012010	NONE
HARDEE			
Unincorporated Area	1.840%	01012010	NONE
BOWLING GREEN	3.820%	01012010	NONE
WAUCHULA	5.600%	01012010	NONE
ZOLFO SPRINGS	2.820%	01012010	NONE
HENDRY			
Unincorporated Area	2.440%	01012010	NONE
CLEWISTON	5.820%	01012010	NONE
LABELLE	4.820%	01012010	NONE
HERNANDO			
Unincorporated Area	1.700%	01012010	NONE
BROOKSVILLE	5.520%	01012010	NONE
WEEKI WACHEE	0.400%	01012010	NONE
HIGHLANDS			
Unincorporated Area	2.440%	01012010	NONE
AVON PARK	5.820%	01012010	NONE
LAKE PLACID	5.820%	01012010	NONE
SEBRING	5.820%	01012010	NONE
HILLSBOROUGH			
Unincorporated Area	4.600%	01012010	NONE
PLANT CITY	6.320%	01012010	NONE
TAMPA	5.820%	01012010	NONE
TEMPLE TERRACE	6.000%	01012010	NONE
HOLMES			
Unincorporated Area	2.440%	01012010	NONE
BONIFAY	6.420%	01012010	NONE
ESTO	1.400%	01012010	NONE
NOMA	0.700%	01012010	NONE
PONCE DE LEON	3.300%	01012010	NONE
WESTVILLE	1.500%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
INDIAN RIVER			
Unincorporated Area	2.440%	01012010	NONE
FELLSMERE	5.820%	01012010	NONE
INDIAN RIVER SHORES	3.400%	01012010	NONE
ORCHID	2.700%	01012010	NONE
SEBASTIAN	5.820%	01012010	NONE
VERO BEACH	5.720%	01012010	NONE
JACKSON			
Unincorporated Area	2.540%	01012010	NONE
ALFORD	2.200%	01012010	NONE
BASCOM	2.020%	01012010	NONE
CAMPBELLTON	5.920%	01012010	NONE
COTTONDALE	5.920%	01012010	NONE
GRACEVILLE	5.920%	01012010	NONE
GRAND RIDGE	5.920%	01012010	NONE
GREENWOOD	5.920%	01012010	NONE
JACOB CITY	0.700%	01012010	NONE
MALONE	5.920%	01012010	NONE
MARIANNA	5.920%	01012010	NONE
SNEADS	4.000%	01012010	NONE
JEFFERSON			
Unincorporated Area	1.640%	01012010	NONE
MONTICELLO	5.000%	01012010	NONE
LAFAYETTE			
Unincorporated Area	2.340%	01012010	NONE
MAYO	2.500%	01012010	NONE
LAKE			
Unincorporated Area	2.540%	01012010	NONE
ASTATULA	5.000%	01012010	NONE
CLERMONT	5.820%	01012010	NONE
EUSTIS	5.820%	01012010	NONE
FRUITLAND PARK	5.820%	01012010	NONE
GROVELAND	5.820%	01012010	NONE
HOWEY-IN-THE-HILLS	5.820%	01012010	NONE
LADY LAKE	5.820%	01012010	NONE
LEESBURG	5.820%	01012010	NONE
MASCOTTE	5.820%	01012010	NONE
MINNEOLA	5.820%	01012010	NONE
MONTVERDE	5.700%	01012010	NONE
MOUNT DORA	5.820%	01012010	NONE
TAVARES	5.920%	01012010	NONE
UMATILLA	5.820%	01012010	NONE
LEE			
Unincorporated Area	3.610%	01012010	NONE
BONITA SPRINGS	1.820%	01012010	NONE
CAPE CORAL	5.220%	01012010	NONE
FORT MYERS	5.220%	01012010	NONE
FORT MYERS BEACH	5.220%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
LEE - Continued			
SANIBEL	5.220%	01012010	NONE
LEON			
Unincorporated Area	6.020%	01012010	NONE
TALLAHASSEE	6.900%	01012010	NONE
LEVY			
Unincorporated Area	2.340%	01012010	NONE
BRONSON	3.000%	01012010	NONE
CEDAR KEY	2.600%	01012010	NONE
CHIEFLAND	5.720%	01012010	NONE
FANNING SPRINGS	6.120%	01012010	NONE
INGLIS	5.720%	01012010	NONE
OTTER CREEK	1.200%	01012010	NONE
WILLISTON	5.720%	01012010	NONE
YANKEETOWN	6.220%	01012010	NONE
LIBERTY			
Unincorporated Area	1.200%	01012010	NONE
BRISTOL	5.820%	01012010	NONE
MADISON			
Unincorporated Area	2.640%	01012010	NONE
GREENVILLE	5.420%	01012010	NONE
LEE	6.020%	01012010	NONE
MADISON	6.020%	01012010	NONE
MANATEE			
Unincorporated Area	2.140%	01012010	NONE
ANNA MARIA	5.520%	01012010	NONE
BRADENTON	6.020%	01012010	NONE
BRADENTON BEACH	6.020%	01012010	NONE
HOLMES BEACH	5.520%	01012010	NONE
LONGBOAT KEY	5.520%	01012010	NONE
PALMETTO	5.720%	01012010	NONE
MARION			
Unincorporated Area	1.735%	01012010	NONE
BELLEVIEW	5.120%	01012010	NONE
DUNNELLON	5.220%	01012010	NONE
MCINTOSH	1.300%	01012010	NONE
OCALA	5.220%	01012010	NONE
REDDICK	1.300%	01012010	NONE
MARTIN			
Unincorporated Area	2.140%	01012010	NONE
JUPITER ISLAND	5.520%	01012010	NONE
OCEAN BREEZE PARK	2.500%	01012010	NONE
SEWALLS POINT	3.420%	01012010	NONE
STUART	5.520%	01012010	NONE
MIAMI-DADE			
Unincorporated Area	5.720%	01012010	NONE
AVENTURA	5.700%	01012010	NONE
BAL HARBOUR VILLAGE	5.720%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
MIAMI-DADE - Continued			
BAY HARBOR ISLANDS	5.720%	01012010	NONE
BISCAYNE PARK	5.720%	01012010	NONE
CORAL GABLES	5.720%	01012010	NONE
CUTLER BAY	5.720%	01012010	NONE
DORAL	5.720%	01012010	NONE
EL PORTAL	6.100%	01012010	NONE
FLORIDA CITY	5.920%	01012010	NONE
GOLDEN BEACH	2.620%	01012010	NONE
HIALEAH	6.370%	01012010	NONE
HIALEAH GARDENS	5.720%	01012010	NONE
HOMESTEAD	5.920%	01012010	NONE
INDIAN CREEK VILLAGE	1.200%	01012010	NONE
ISLANDIA	0.500%	01012010	NONE
KEY BISCAYNE	5.720%	01012010	NONE
MEDLEY	6.720%	01012010	NONE
MIAMI	5.720%	01012010	NONE
MIAMI BEACH	5.720%	01012010	NONE
MIAMI GARDENS	5.720%	01012010	NONE
MIAMI LAKES	5.720%	01012010	NONE
MIAMI SHORES VILLAGE	6.220%	01012010	NONE
MIAMI SPRINGS	5.720%	01012010	NONE
NORTH BAY VILLAGE	5.400%	01012010	NONE
NORTH MIAMI	5.720%	01012010	NONE
NORTH MIAMI BEACH	5.720%	01012010	NONE
OPA-LOCKA	5.720%	01012010	NONE
PALMETTO BAY	5.720%	01012010	NONE
PINECREST	6.020%	01012010	NONE
SOUTH MIAMI	5.720%	01012010	NONE
SUNNY ISLES BEACH	5.720%	01012010	NONE
SURFSIDE	5.720%	01012010	NONE
SWEETWATER	5.720%	01012010	NONE
VIRGINIA GARDENS	5.720%	01012010	NONE
WEST MIAMI	4.900%	01012010	NONE
MONROE			
Unincorporated Area	2.540%	01012010	NONE
ISLAMORADA	6.120%	01012010	NONE
KEY COLONY BEACH	6.000%	01012010	NONE
KEY WEST	6.120%	01012010	NONE
LAYTON	0.900%	01012010	NONE
MARATHON	6.120%	01012010	NONE
NASSAU			
Unincorporated Area	2.440%	01012010	NONE
CALLAHAN	5.100%	01012010	NONE
FERNANDINA BEACH	5.720%	01012010	NONE
HILLIARD	5.820%	01012010	NONE
OKALOOSA			
Unincorporated Area	2.300%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
OKALOOSA-Continued			
CINCO BAYOU	5.120%	01012010	NONE
CRESTVIEW	5.220%	01012010	NONE
DESTIN	5.220%	01012010	NONE
FORT WALTON BEACH	5.620%	01012010	NONE
LAUREL HILL	2.800%	01012010	NONE
MARY ESTHER	5.020%	01012010	NONE
NICEVILLE	5.500%	01012010	NONE
SHALIMAR	5.000%	01012010	NONE
VALPARAISO	5.220%	01012010	NONE
OKEECHOBEE			
Unincorporated Area	1.400%	01012010	NONE
OKEECHOBEE	5.700%	01012010	NONE
ORANGE			
Unincorporated Area	5.280%	01012010	NONE
APOPKA	6.420%	01012010	NONE
BAY LAKE	0.300%	01012010	NONE
BELLE ISLE	5.520%	01012010	NONE
EATONVILLE	5.520%	01012010	NONE
EDGEWOOD	5.520%	01012010	NONE
LAKE BUENA VISTA	0.300%	01012010	NONE
MAITLAND	5.520%	01012010	NONE
OAKLAND	5.520%	01012010	NONE
OCOE	5.520%	01012010	NONE
ORLANDO	5.520%	01012010	NONE
WINDERMERE	5.520%	01012010	NONE
WINTER GARDEN	5.520%	01012010	NONE
WINTER PARK	6.020%	01012010	NONE
OSCEOLA			
Unincorporated Area	5.720%	01012010	NONE
KISSIMMEE	5.720%	01012010	NONE
ST CLOUD	5.600%	01012010	NONE
PALM BEACH			
Unincorporated Area	6.020%	01012010	NONE
ATLANTIS	5.400%	01012010	NONE
BELLE GLADE	5.420%	01012010	NONE
BOCA RATON	5.720%	01012010	NONE
BOYNTON BEACH	5.520%	01012010	NONE
BRINY BREEZES	5.520%	01012010	NONE
CLOUD LAKE	2.620%	01012010	NONE
DELRAY BEACH	5.520%	01012010	NONE
GLEN RIDGE	5.520%	01012010	NONE
GOLF	5.520%	01012010	NONE
GREENACRES	6.740%	01012010	NONE
GULF STREAM	5.520%	01012010	NONE
HAVERHILL	2.900%	01012010	NONE
HIGHLAND BEACH	5.520%	01012010	NONE
HYPOLUXO	6.220%	01012010	NONE
JUNO BEACH	5.520%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
PALM BEACH - Continued			
JUPITER	5.520%	01012010	NONE
JUPITER INLET COLONY	0.300%	01012010	NONE
LAKE CLARKE SHORES	5.520%	01012010	NONE
LAKE PARK	5.620%	01012010	NONE
LAKE WORTH	5.520%	01012010	NONE
LANTANA	5.720%	01012010	NONE
LOXAHATCHEE GROVES	5.520%	01012010	NONE
MANALAPAN	1.900%	01012010	NONE
MANGONIA PARK	5.920%	01012010	NONE
NORTH PALM BEACH	5.520%	01012010	NONE
OCEAN RIDGE	2.300%	01012010	NONE
PAHOKEE	5.520%	01012010	NONE
PALM BEACH	5.520%	01012010	NONE
PALM BEACH GARDENS	1.800%	01012010	NONE
PALM BEACH SHORES	5.820%	01012010	NONE
PALM SPRINGS	5.620%	01012010	NONE
RIVIERA BEACH	5.520%	01012010	NONE
ROYAL PALM BEACH	5.520%	01012010	NONE
SOUTH BAY	5.400%	01012010	NONE
SOUTH PALM BEACH	5.900%	01012010	NONE
TEQUESTA	5.520%	01012010	NONE
WELLINGTON	5.520%	01012010	NONE
WEST PALM BEACH	5.720%	01012010	NONE
PASCO			
Unincorporated Area	2.440%	01012010	NONE
DADE CITY	5.820%	01012010	NONE
NEW PORT RICHEY	6.220%	01012010	NONE
PORT RICHEY	5.700%	01012010	NONE
SAN ANTONIO	1.400%	01012010	NONE
ST LEO	5.820%	01012010	NONE
ZEPHYRHILLS	6.120%	01012010	NONE
PINELLAS			
Unincorporated Area	5.820%	01012010	NONE
BELLEAIR	5.820%	01012010	NONE
BELLEAIR BEACH	6.600%	01012010	NONE
BELLEAIR BLUFFS	5.820%	01012010	NONE
BELLEAIR SHORE	3.000%	01012010	NONE
CLEARWATER	5.720%	01012010	NONE
DUNEDIN	5.920%	01012010	NONE
GULFPORT	6.720%	01012010	NONE
INDIAN ROCKS BEACH	2.900%	01012010	NONE
INDIAN SHORES	5.820%	01012010	NONE
KENNETH CITY	5.700%	01012010	NONE
LARGO	6.220%	01012010	NONE
MADEIRA BEACH	6.320%	01012010	NONE
NORTH REDINGTON BEACH	5.720%	01012010	NONE
OLDSMAR	6.420%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
PINELLAS - Continued			
PINELLAS PARK	6.000%	01012010	NONE
REDINGTON BEACH	6.000%	01012010	NONE
REDINGTON SHORES	5.820%	01012010	NONE
SAFETY HARBOR	7.120%	01012010	NONE
SEMINOLE	5.820%	01012010	NONE
SOUTH PASADENA	6.320%	01012010	NONE
ST PETERSBURG	6.220%	01012010	NONE
ST PETE BEACH	6.300%	01012010	NONE
TARPON SPRINGS	6.320%	01012010	NONE
TREASURE ISLAND	5.820%	01012010	NONE
POLK			
Unincorporated Area	5.820%	01012010	NONE
AUBURNDALE	5.820%	01012010	NONE
BARTOW	6.720%	01012010	NONE
DAVENPORT	4.120%	01012010	NONE
DUNDEE	6.320%	01012010	NONE
EAGLE LAKE	6.020%	01012010	NONE
FORT MEADE	5.920%	01012010	NONE
FROSTPROOF	5.920%	01012010	NONE
HAINES CITY	5.820%	01012010	NONE
HIGHLAND PARK	0.600%	01012010	NONE
HILLCREST HEIGHTS	1.700%	01012010	NONE
LAKE ALFRED	5.220%	01012010	NONE
LAKE HAMILTON	4.320%	01012010	NONE
LAKE WALES	5.820%	01012010	NONE
LAKELAND	7.030%	01012010	NONE
MULBERRY	5.820%	01012010	NONE
POLK CITY	5.820%	01012010	NONE
WINTER HAVEN	6.920%	01012010	NONE
PUTNAM			
Unincorporated Area	2.440%	01012010	NONE
CRESCENT CITY	5.700%	01012010	NONE
INTERLACHEN	5.820%	01012010	NONE
PALATKA	5.820%	01012010	NONE
POMONA PARK	5.820%	01012010	NONE
WELAKA	5.820%	01012010	NONE
ST JOHNS			
Unincorporated Area	1.840%	01012010	NONE
HASTINGS	5.220%	01012010	NONE
MARINELAND	0.400%	01012010	NONE
ST AUGUSTINE	5.220%	01012010	NONE
ST AUGUSTINE BEACH	5.220%	01012010	NONE
ST LUCIE			
Unincorporated Area	2.140%	01012010	NONE
FORT PIERCE	5.520%	01012010	NONE
PORT ST LUCIE	5.520%	01012010	NONE
ST LUCIE VILLAGE	1.900%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
SANTA ROSA			
Unincorporated Area	1.880%	01012010	NONE
GULF BREEZE	4.550%	01012010	NONE
JAY	1.600%	01012010	NONE
MILTON	6.120%	01012010	NONE
SARASOTA			
Unincorporated Area	5.420%	01012010	NONE
LONGBOAT KEY	5.820%	01012010	NONE
NORTH PORT	6.320%	01012010	NONE
SARASOTA	5.920%	01012010	NONE
VENICE	5.820%	01012010	NONE
SEMINOLE			
Unincorporated Area	5.720%	01012010	NONE
ALTAMONTE SPRINGS	6.540%	01012010	NONE
CASSELBERRY	6.020%	01012010	NONE
LAKE MARY	5.820%	01012010	NONE
LONGWOOD	6.120%	01012010	NONE
OVIEDO	6.160%	01012010	NONE
SANFORD	7.600%	01012010	NONE
WINTER SPRINGS	6.520%	01012010	NONE
SUMTER			
Unincorporated Area	2.340%	01012010	NONE
BUSHNELL	5.620%	01012010	NONE
CENTER HILL	5.720%	01012010	NONE
COLEMAN	5.720%	01012010	NONE
WEBSTER	5.720%	01012010	NONE
WILDWOOD	5.720%	01012010	NONE
SUWANNEE			
Unincorporated Area	2.440%	01012010	NONE
BRANFORD	5.200%	01012010	NONE
LIVE OAK	6.200%	01012010	NONE
TAYLOR			
Unincorporated Area	2.440%	01012010	NONE
PERRY	6.220%	01012010	NONE
UNION			
Unincorporated Area	2.340%	01012010	NONE
LAKE BUTLER	5.600%	01012010	NONE
RAIFORD	0.500%	01012010	NONE
WORTHINGTON SPRINGS	5.500%	01012010	NONE
VOLUSIA			
Unincorporated Area	5.520%	01012010	NONE
DAYTONA BEACH	5.520%	01012010	NONE
DAYTONA BEACH SHORES	5.520%	01012010	NONE
DEBARY	5.520%	01012010	NONE
DELAND	5.520%	01012010	NONE
DELTONA	6.520%	01012010	NONE
EDGEWATER	5.520%	01012010	NONE
FLAGLER BEACH	5.400%	01012010	NONE
HOLLY HILL	5.520%	01012010	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
VOLUSIA - Continued			
LAKE HELEN	5.520%	01012010	NONE
NEW SMYRNA BEACH	5.520%	01012010	NONE
OAK HILL	5.520%	01012010	NONE
ORANGE CITY	5.520%	01012010	NONE
ORMOND BEACH	5.520%	01012010	NONE
PIERSON	5.400%	01012010	NONE
PONCE INLET	5.720%	01012010	NONE
PORT ORANGE	5.520%	01012010	NONE
SOUTH DAYTONA	6.020%	01012010	NONE
WAKULLA			
Unincorporated Area	2.440%	01012010	NONE
SOPCHOPPY	1.800%	01012010	NONE
ST MARKS	5.700%	01012010	NONE
WALTON			
Unincorporated Area	1.300%	01012010	NONE
DEFUNIAK SPRINGS	5.420%	01012010	NONE
FREEPORT	1.900%	01012010	NONE
PAXTON	3.200%	01012010	NONE
WASHINGTON			
Unincorporated Area	2.340%	01012010	NONE
CARYVILLE	5.720%	01012010	NONE
CHIPLEY	5.920%	01012010	NONE
EBRO	1.100%	01012010	NONE
VERNON	5.900%	01012010	NONE
WAUSAU	5.720%	01012010	NONE