

TIP 98A15-01
DATE ISSUED: Mar 27, 1998

**BAY COUNTY ADDS ONE-HALF PERCENT
SCHOOL CAPITAL OUTLAY SURTAX BEGINNING MAY 1, 1998**

DEALERS LOCATED INSIDE BAY COUNTY

Effective May 1, 1998, sales tax dealers in Bay County must begin collecting the one-half percent school capital outlay surtax. This surtax increase is the result of voter approved Resolution No. 098-015. This 0.5 percent surtax and the 0.5 percent surtax currently in effect will be added to the state's 6 percent sales and use tax for **a total of 7 percent** on most taxable transactions occurring in Bay County. Resolution No. 098-015 requires that this increase of one-half percent be effective for ten years. Sales tax dealers located in Bay County are still required to collect surtax on sales of taxable merchandise or taxable services delivered into other counties already imposing a discretionary sales surtax.

Sales and use tax returns reflecting the additional one-half percent surtax rate will be issued to dealers located in Bay County. For monthly filers, the May return is due June 1, 1998, and late after June 20, 1998.

DEALERS LOCATED OUTSIDE BAY COUNTY

Sales tax dealers located outside Bay County must collect this additional one-half percent surtax under the following conditions:

- * **beginning May 1, 1998**, when they sell a **motor vehicle or mobile home** to a purchaser whose residence address on the registration or title document is in Bay County; or,
- * **beginning February 1, 1999**, when they sell **and deliver**

any other taxable merchandise or taxable service into Bay County.

ALL DEALERS

If any of the conditions listed in this TIP apply, the selling dealer must collect the surtax at the Bay County rate (levied on the first \$5000 of the sales price of each item or vehicle) and remit it directly to the Department of Revenue with the state sales and use tax, using the appropriate sales and use tax return form.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write:

**FLORIDA DEPARTMENT OF REVENUE
P.O. BOX 7443
TALLAHASSEE, FL. 32314-7443.**

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week using your fax machine handset and follow the instructions.

References:

Resolution No. 098-015