

Florida Department of Revenue  
Tax Information Publication

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Santa Rosa County Sales Tax Rates Change  
on September 1 and October 1

**Sales Tax Rate for Period September 1 through September 30 will  
be 6 Percent**

On September 1, 1998, the one percent discretionary sales surtax for Santa Rosa County will be repealed. This surtax was imposed as a result of Ordinance No. 93-11 and revised by Resolution 96-04. For the period September 1 through September 30, 1998 the sales tax rate for Santa Rosa County will be 6 percent.

**Sales Tax Rate Beginning October 1 will be 6.5 Percent**

Beginning October 1, 1998, sales tax dealers in Santa Rosa County must begin collecting the one-half percent school capital outlay surtax. This surtax increase is the result of a vote held on May 20, 1997. This 0.5 percent surtax will be added to the state's 6 percent sales and use tax for **a total of 6.5 percent** on most taxable transactions occurring in Santa Rosa County. The one-half percent surtax will be in effect for ten years.

**Dealers Located Inside Santa Rosa County**

Sales tax dealers located in Santa Rosa County are still required to collect surtax on sales of taxable merchandise or taxable services delivered into another county at the rate of surtax imposed in that county.

Dealers in Santa Rosa County will not receive new sales and use tax returns to report September-December collections. Dealers should use the preprinted returns already furnished by the Department of Revenue.

## **Dealers Located Outside Santa Rosa County**

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

- \* **beginning October 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 Santa Rosa County; or,
- \* **beginning February 1, 1999**, when they sell **and deliver** any other taxable merchandise or taxable service into Santa Rosa County.

### **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 the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.**

**Also, visit our Web site at <http://sun6.dms.state.fl.us/dor/> for forms and other information.**

**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:**

Ordinance No. 93-11

Resolution 96-04

ss. 212.054 and 212.055, F.S.