

Florida Department of Revenue
Tax Information Publication

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Miami-Dade County 6.5 Percent Sales Tax Rate
Remains in Effect
Surtax Rate Does Not Expire

Miami-Dade County's 0.5 percent county public hospital surtax
will not expire.

Dealers Located Inside Miami-Dade County

Sales tax dealers in Miami-Dade County should **disregard** the surtax expiration notice in the preprinted 1998 sales and use tax return coupon booklet. Dealers must continue collecting the 0.5 percent county public hospital surtax. This surtax is imposed by Miami-Dade County Ordinance No. 91-64 and has no expiration date. This 0.5 percent surtax is added to the state's 6 percent sales and use tax for **a total of 6.5 percent** on most taxable transactions occurring in Dade County.

Dealers in Miami-Dade 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.

Sales tax dealers located in Miami-Dade 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 Located Outside Miami-Dade County

Sales tax dealers located outside Miami-Dade County who are selling and delivering taxable merchandise or taxable services into Miami-Dade County must continue to collect the 0.5 percent county public hospital surtax.

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. 91-64

s. 212.055, F.S.