

Florida Department Of Revenue  
Tax Information Publication

TIP 99A15-03

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Okaloosa County Sales Tax Rate Changes to 6 Percent on August 1, 1999 as Discretionary Sales Surtax Expires

Beginning August 1, 1999, dealers in Okaloosa County should only collect and remit the 6 percent state sales tax on transactions that occur in Okaloosa County. The 1 percent discretionary sales surtax will expire on July 31, 1999, as specified in Ordinance No. 95-01. Dealers in Okaloosa County should continue to collect the appropriate surtax on sales of taxable goods and services that are delivered into counties imposing the surtax.

**Dealers with Monthly Filing Status**

Dealers in Okaloosa County who file sales and use tax returns monthly will receive new sales and use tax returns in August. The new return will reflect the 6 percent state sales tax rate only. As a reminder, the July monthly return and payment are due August 1, 1999 and late after August 20, 1999.

**Dealers with Quarterly Filing Status**

Dealers in Okaloosa County who file sales and use tax returns quarterly (calendar quarter filing period) should use their existing returns to file for the collection period July - September 1999. The rate collected during that period is:

July	7 percent
August	6 percent
September	6 percent

As a reminder, the quarterly return and payment are due October 1, 1999 and late after October 20, 1999.

Quarterly dealers will receive a return for the October - December 1999 collection period in October. The new return

will reflect the 6 percent state sales tax rate only.

### **Dealers with a Semi-Annual Filing Status**

Dealers in Okaloosa County who file sales and use tax returns semi-annually will receive their second semi-annual return in December. This return will reflect the 6 percent state sales tax rate and the 1 percent discretionary sales surtax rate that was in effect in Okaloosa County until July 31, 1999. As a reminder, this return and payment are due January 1, 2000 and late after January 20, 2000.

### **Dealers with an Annual Filing Status**

Dealers in Okaloosa County who file sales and use tax returns annually will receive their 1999 annual sales and use tax returns in December. This return will reflect the 6 percent state sales tax rate and the 1 percent discretionary sales surtax rate that was in effect in Okaloosa County until July 31, 1999. As a reminder, this return and payment are due January 1, 2000 and late after January 20, 2000.

**Note:** A 6 percent rate card is enclosed for your use beginning August 1, 1999.

### **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.

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

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.

Reference:

Ordinance 95-01

Section 212.055, F.S.