

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03A01-02**

**Date Issued: Apr 24, 2003**

**Bay County Half-Cent Infrastructure Sales Surtax  
Will Expire on May 31, 2003**

Effective May 31, 2003, the Bay County Infrastructure Sales Surtax will expire. The Bay County half-cent (.5%) School Capital Outlay Surtax will continue until April 2008 unless it is extended. Therefore, **on and after June 1, 2003**, dealers in Bay County must collect tax at the rate of six-and-one-half percent (6.5%) as follows:

6.0% State Sales Tax Rate

.5% Bay County School Capital Outlay Surtax Rate

All active monthly and quarterly sales tax accounts in Bay County will receive new sales tax returns for June and thereafter. These replacement returns will reflect .0050 as the new surtax rate for Bay County.

Quarterly accounts must include the seven percent (7%) tax collected for April and May, along with the six-and-one-half percent (6.5%) tax collected in June, on the June 2003 quarterly sales tax return even though the new tax return will indicate the surtax rate is .0050. For monthly filers the reduced rate of tax will be remitted on the June 2003 and subsequent tax returns.

Enclosed for your use is a Form DR-2X, Sales Tax Rate Table. Please refer to the rate of six-and-one-half percent (6.5%), which will apply to all taxable transactions conducted in Bay County **on and after June 1, 2003**.

References: Bay County Ordinance 88-07; Sections 212.054 and 212.055(1) and (2), 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](http://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 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.