



Florida Department of Revenue
Tax Information Publication

TIP

No: 09A01-13

Date Issued:
December 1, 2009

**Marion County Half-Cent School Capital Outlay Surtax
Will Expire on December 31, 2009**

Effective December 31, 2009, the Marion County School Capital Outlay Surtax will expire. Therefore, **on and after January 1, 2010**, dealers in Marion County must only collect and remit sales and use tax at the rate of six percent (6% state rate only).

Sales and deliveries of taxable merchandise into another county with a surtax remain subject to the surtax rate in effect for the county where the delivery occurs.

The general sales and use tax rate in effect in Marion County effective January 1, 2010, will be:

6% State Sales and Use Tax Rate

The 2010 monthly and quarterly sales and use tax coupon books are being printed now and they will reflect there is no surtax rate in effect in Marion County. All surtax collected through December 31, 2009, must be remitted to the Department on the appropriate sales and use tax return.

Semi-annual and annual sales and use tax returns for the period ending December 31, 2009, will still indicate the surtax rate for Marion County as $\frac{1}{2}$ %. This surtax rate will apply to all taxable transactions conducted through December 31, 2009.

Enclosed for your use is the *Sales Tax Rate Table (Form DR-2X)*. Please refer to the rate of six percent (6%), which will apply to all taxable transactions conducted in Marion County on and after January 1, 2010. The state sales and use tax rate in effect for electric power and energy remains at seven percent (7%).

References: Sections 212.054, 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 or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may 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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

Want the latest tax information? Want due date reminders to file sales tax and unemployment tax returns? Go to www.myflorida.com/dor and click on: "Subscribe to Our Publications." It's fast, easy, and free.