



Florida Department of Revenue
Tax Information Publication

TIP

No: 10A01-24

Date Issued:
December 24,
2010

**Alachua County One-Half Percent (.5%) Infrastructure Surtax
Expires on December 31, 2010**

Effective December 31, 2010, the Alachua County .5% Infrastructure Surtax will expire. Therefore, on and after January 1, 2011, dealers in Alachua County must collect and remit sales and use tax only at the rate of six and one-quarter percent (6.00% state rate plus the remaining .25% Indigent Care Surtax).

Sales and deliveries of taxable merchandise into another county with a different surtax rate 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 Alachua County effective January 1, 2011 will consist of:

6.00% State Sales and Use Tax Rate
.25% Indigent Care Surtax
6.25% Total Combined Rate

The 2011 monthly and quarterly sales and use tax coupon books will show only the remaining .25% surtax rate in Alachua County. All surtax collected at the higher rate through December 31, 2010, and at the lower rate afterward must be remitted to the Department on the appropriate sales and use tax return.

Semiannual and annual sales and use tax returns for the period ending December 31, 2010 will still show a .75% surtax rate for Alachua County. This surtax rate will apply to all taxable transactions conducted through December 31, 2010.

We have enclosed a *Sales Tax Rate Table (Form DR-2X)*. Use the rate of 6.25 percent (6.25%) for all taxable transactions conducted in Alachua County on and after January 1, 2011. The state sales and use tax rate in effect for electric power and energy will decrease to 7.25 percent (7.25%).

References: Sections 212.054 and 212.055 (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, Tallahassee, FL 32399-0112.

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