



Florida Department of Revenue  
Tax Information Publication

**TIP**

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2010

**Palm Beach County One-Half Percent (.5%) School Capital Outlay Surtax  
Expires on December 31, 2010**

Effective December 31, 2010, the Palm Beach County School Capital Outlay Surtax will expire. Therefore, **on and after January 1, 2011**, dealers in Palm Beach County must collect and remit sales and use tax only 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 Palm Beach County effective January 1, 2011 will be:

**6% State Sales and Use Tax Rate**

The 2011 monthly and quarterly sales and use tax coupon books will show there is no surtax rate in Palm Beach County. All surtax collected through December 31, 2010 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 the one-half percent (.5%) surtax rate for Palm Beach 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 six percent (6%) for all taxable transactions conducted in Palm Beach County on and after January 1, 2011. The state sales and use tax rate in effect for electric power and energy will decrease to seven percent (7%).

**References:** 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.**

**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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