



## Tax Information Publication

# TIP

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### Clay County Adds a 0.5% School Capital Outlay Surtax Beginning January 1, 2021

**Effective January 1, 2021, the combined state and local sales and use tax rate for Clay County will be 7.5%.** The combined rate is composed of the 6% state sales tax plus the 1% local government infrastructure surtax and the 0.5% school capital outlay surtax.

Dealers should begin collecting the new combined 7.5% rate on January 1, 2021. All state sales and use tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

When the amount of a sale is less than one dollar or falls between whole dollar amounts, dealers must use Florida's bracket system to calculate the combined tax and surtax. The *Common Sales Tax Brackets* table (Form DR-2X) provides the bracket amounts to calculate the combined 7.5% sales tax and surtax rate. Form DR-2X and other tax rate brackets are available on the Department's webpage [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) under "Sales and Use Tax, Surtax, E911 Fee, Asphalt Use Tax Index Rates."

Voters approved a Clay County School Board resolution adopting a 0.5% school capital outlay surtax on November 3, 2020. The surtax rate is effective January 1, 2021, and will remain in effect until December 31, 2050.

**References: Clay County School Board Resolution No. 2019/2020-71; Sections 212.054 and 212.055, 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 the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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