



# Discretionary Sales Surtax Information

## For Calendar Year 2012

This document lists county discretionary sales surtax rates for calendar year 2012. It is each dealer's responsibility to verify, collect, and remit the correct amount of surtax on taxable sales, services, use, or deliveries made within each county.

**Specific 2012 county surtax rate changes** are listed on the back of this notice.

If you have questions, visit our Internet site or your nearest service center, or call our toll-free phone number.

### Discretionary Sales Surtax Rates for 2012

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
<b>Alachua</b>	<b>None</b>			Lake	1%	Jan 1, 1988	Dec 2017
Baker	1%	Jan 1, 1994	None	Lee	None		
Bay	.5%	Jan 1, 2011	Dec 2020	<b>Leon</b>	<b>1.5%</b> (1%) (.5%)	<b>Dec 1, 1989</b> <b>Jan 1, 2003</b>	<b>Dec 2019</b> <b>Dec 2012 ←</b>
Bradford	1%	Mar 1, 1993	None	Levy	1%	Oct 1, 1992	None
Brevard	None			<b>Liberty</b>	<b>1.5%</b> (1%) (.5%)	<b>Nov 1, 1992</b> <b>Jan 1, 2012</b>	<b>None</b> <b>Dec 2020</b>
Broward	None			Madison	1.5%	Aug 1, 1989	None
Calhoun	1.5%	(1%) Jan 1, 2009	None		(.5%)	Jan 1, 2007	None
		(.5%)	Dec 2018	Manatee	.5%	Jan 1, 2003	Dec 2017
Charlotte	1%	Jan 1, 2009	Dec 2014	Marion	None		
Citrus	None			<b>Martin</b>	<b>None</b>		
Clay	1%	Feb 1, 1990	Dec 2019	Miami-Dade	1%	(.5%) Jan 1, 1992	None
Collier	None				(.5%)	Jan 1, 2003	None
Columbia	1%	Aug 1, 1994	None	Monroe	1.5%	(1%) Nov 1, 1989	Dec 2018
Dade	See Miami-Dade for rates.				(.5%)	Jan 1, 1996	Dec 2015
De Soto	1%	Jan 1, 1988	None	Nassau	1%	Mar 1, 1996	None
Dixie	1%	Apr 1, 1990	Dec 2029	Okaloosa	None		
Duval	1%	(.5%) Jan 1, 1989	None	Okeechobee	1%	Oct 1, 1995	None
		(.5%)	Dec 2030	Orange	.5%	Jan 1, 2003	Dec 2015
Escambia	1.5%	(1%) Jun 1, 1992	Dec 2017	Osceola	1%	Sep 1, 1990	Aug 2025
		(.5%)	Dec 2017	Palm Beach	None		
<b>Flagler</b>	<b>1%</b>	<b>(.5%)</b> <b>Jan 1, 2003</b>	<b>Dec 2012 ←</b>	Pasco	1%	Jan 1, 2005	Dec 2014
		<b>(.5%)</b> <b>Jan 1, 2003</b>	<b>Dec 2012 ←</b>	Pinellas	1%	Feb 1, 1990	Dec 2019
Franklin	1%	Jan 1, 2008	None	Polk	1%	(.5%) Jan 1, 2004	Dec 2018
Gadsden	1.5%	(1%) Jan 1, 1996	None		(.5%)	Jan 1, 2005	Dec 2019
		(.5%)	Dec 2038	Putnam	1%	Jan 1, 2003	Dec 2017
Gilchrist	1%	Oct 1, 1992	None	St. Johns	None		
Glades	1%	Feb 1, 1992	Dec 2021	St. Lucie	.5%	Jul 1, 1996	Dec 2026
Gulf	1%	Jan 1, 2010	None	Santa Rosa	.5%	Oct 1, 1998	Dec 2018
Hamilton	1%	Jul 1, 1990	Dec 2019	Sarasota	1%	Sep 1, 1989	Dec 2024
Hardee	1%	Jan 1, 1998	None	<b>Seminole</b>	<b>None</b>		
Hendry	1%	Jan 1, 1988	None	Sumter	1%	Jan 1, 1993	None
Hernando	.5%	Jan 1, 2005	Dec 2014	Suwannee	1%	Jan 1, 1988	None
Highlands	1%	Nov 1, 1989	Oct 2019	Taylor	1%	Aug 1, 1989	Dec 2029
Hillsborough	1%	(.5%) Dec 1, 1996	Nov 2026	Union	1%	Feb 1, 1993	None
		(.5%)	None	Volusia	.5%	Jan 1, 2002	Dec 2016
Holmes	1%	Oct 1, 1995	Dec 2013	Wakulla	1%	Jan 1, 1988	Dec 2017
Indian River	1%	Jun 1, 1989	Dec 2019	Walton	1%	Feb 1, 1995	None
Jackson	1.5%	(1%) Jun 1, 1995	Dec 2025	Washington	1%	Nov 1, 1993	None
		(.5%)	Dec 2015				
Jefferson	1%	Jun 1, 1988	None				
Lafayette	1%	Sep 1, 1991	None				

Each county that has a surtax levy that is new, revised, or extended is indicated in bold. Any county that has a surtax that expires in 2012 is also in bold and has an ← beside the expiration date.

**Effective January 1, 2012**, these counties have surtax rate changes or expirations:

Alachua County	Zero (0.0%) surtax rate .25% surtax expired 12/31/2011
Liberty County	1.5% total surtax rate NEW .5% surtax begins
Martin County	Zero (0.0%) surtax rate .5% surtax expired 12/31/2011
Seminole County	Zero (0.0%) surtax rate 1% surtax expired 12/31/2011

Discretionary sales surtax collections are distributed to local governments in Florida. **The amount of money distributed is based on how you complete each tax return.** Dealers should impose the discretionary sales surtax on taxable sales when delivery occurs in a county that imposes surtax. For motor vehicle and mobile home sales, the selling dealer must collect the surtax at the rate imposed by the county identified as the purchaser's residence. Only the first \$5,000 on a single sale of tangible personal property is subject to discretionary sales surtax if the property is sold as a single item, in bulk, as a working unit, or as part of a working unit. However, the \$5,000 surtax limitation does not apply to commercial or transient rentals or sales of: services, admissions, service warranties, or prepaid calling arrangements.

## Contact Us

Information, forms, and tutorials are available on our Internet site:

**[www.myflorida.com/dor](http://www.myflorida.com/dor)**

**To speak with a Department representative**, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: **[www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)**

**For written replies to tax questions**, write to:

Taxpayer Services - Mail Stop 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

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