



FLORIDA

Discretionary Sales Surtax Information for Calendar Year 2022

- A county with more than one surtax is shaded in gray.
- A new, revised, extended, or expiring surtax is printed in bold.

County	Total Surtax Rate		Effective Date	Expiration Date	County	Total Surtax Rate		Effective Date	Expiration Date
Alachua	1%	(.5%) (.5%)	Jan 1, 2017 Jan 1, 2019	Dec 31, 2024 Dec 31, 2030	Lafayette	1%		Sep 1, 1991	None
Baker	1%		Jan 1, 1994	None	Lake	1%		Jan 1, 1988	Dec 31, 2032
Bay	1%	(.5%) (.5%)	Jan 1, 2011 Jan 1, 2017	Dec 31, 2030 Dec 31, 2026	Lee	.5%		Jan 1, 2019	Dec 31, 2028
Bradford	1%		Mar 1, 1993	None	Leon	1.5%	(1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 31, 2039 Dec 31, 2027
Brevard	1%	(.5%) (.5%)	Jan 1, 2015 Jan 1, 2017	Dec 31, 2026 Dec 31, 2026	Levy	1%		Oct 1, 1992	None
Broward	1%		Jan 1, 2019	Dec 31, 2048	Liberty	1.5%	(1%) (.5%)	Nov 1, 1992 Jan 1, 2017	None Dec 31, 2026
Calhoun	1.5%	(1%) (.5%)	Jan 1, 1993 Jan 1, 2009	None Dec 31, 2028	Madison	1.5%	(1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Charlotte	1%		Apr 1, 1995	Dec 31, 2026	Manatee	1%	(.5%) (.5%)	Jan 1, 2003 Jan 1, 2017	Dec 31, 2032 Dec 31, 2031
Citrus	None				Marion	1%		Jan 1, 2017	Dec 31, 2024
Clay	1.5%	(1%) (.5%)	Feb 1, 1990 Jan 1, 2021	Dec 31, 2039 Dec 31, 2050	Martin	.5%		Jan 1, 2019	Dec 31, 2025
Collier	1%		Jan 1, 2019	Dec 31, 2025	Miami-Dade	1%	(.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Columbia	1%		Aug 1, 1994	None	Monroe	1.5%	(1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 31, 2033 Dec 31, 2025
DeSoto	1.5%	(1%) (.5%)	Jan 1, 1988 Jan 1, 2015	None Dec 31, 2035	Nassau	1%		Mar 1, 1996	None
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Okaloosa	1%	(.5%) (.5%)	Jan 1, 2019 Jan 1, 2021	Dec 31, 2028 Dec 31, 2030
Duval	1.5%	(.5%) (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001 Jan 1, 2021	None Dec 31, 2030 Dec 31, 2035	Okeechobee	1%		Oct 1, 1995	None
Escambia	1.5%	(1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 31, 2028 Dec 31, 2027	Orange	.5%		Jan 1, 2003	Dec 31, 2025
Flagler	1%	(.5%) (.5%)	Jan 1, 2003 Jan 1, 2013	Dec 31, 2022 Dec 31, 2032	Osceola	1.5%	(1%) (.5%)	Sep 1, 1990 Jan 1, 2017	Aug 31, 2025 Dec 31, 2036
Franklin	1%		Jan 1, 2008	None	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
Gadsden	1.5%	(1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 31, 2038	Pasco	1%		Jan 1, 2005	Dec 31, 2024
Gilchrist	1%		Oct 1, 1992	None	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
Glades	1%		Jan 1, 2022	Dec 31, 2031	Polk	1%	(.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 31, 2033 Dec 31, 2044
Gulf	1%		Jan 1, 2010	None	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Hamilton	1%		Jul 1, 1990	Dec 31, 2029	St. Johns	.5%		Jan 1, 2016	Dec 31, 2025
Hardee	1%		Jan 1, 1998	None	St. Lucie	1%	(.5%) (.5%)	Jul 1, 1996 Jan 1, 2019	Dec 31, 2026 Dec 31, 2028
Hendry	1%		Jan 1, 1988	None	Santa Rosa	1%	(.5%) (.5%)	Oct 1, 1998 Jan 1, 2017	Dec 31, 2028 Dec 31, 2026
Hernando	.5%		Jan 1, 2016	Dec 31, 2025	Sarasota	1%		Sep 1, 1989	Dec 31, 2024
Highlands	1.5%	(1%) (.5%)	Nov 1, 1989 Jan 1, 2017	Dec 31, 2033 Dec 31, 2036	Seminole	1%		Jan 1, 2015	Dec 31, 2024
Hillsborough	1.5%	(.5%) (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001 Jan 1, 2019	Nov 30, 2026 None Dec 31, 2028	Sumter	1%		Jan 1, 1993	None
Holmes	1.5%	(1%) (.5%)	Oct 1, 1995 Jan 1, 2021	Dec 31, 2028 Dec 31, 2026	Suwannee	1%		Jan 1, 1988	None
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Taylor	1%		Aug 1, 1989	Dec 31, 2037
Jackson	1.5%	(1%) (.5%)	Jun 1, 1995 Jul 1, 1996	Dec 31, 2025 Dec 31, 2025	Union	1%		Feb 1, 1993	None
Jefferson	1%		Jun 1, 1988	None	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
					Wakulla	1%		Jan 1, 1988	Dec 31, 2037
					Walton	1%		Feb 1, 1995	None
					Washington	1.5%	(1%) (.5%)	Nov 1, 1993 Jan 1, 2019	None Dec 31, 2028

For 2022, the following counties have surtax rate changes:

Glades 1% Total Surtax Rate

- **New** 1% small county surtax begins 1/1/2022 and expires 12/31/2031.
- 1% local government infrastructure surtax expired 12/31/2021.

Santa Rosa 1% Total Surtax Rate

- Current .5% local government infrastructure surtax is **extended** and expires 12/31/2026.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2028.

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