

Discretionary Sales Surtax Information for January 1 through May 31, 2025

A county with more than one surtax is shaded in gray and 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, 2019	Dec 31, 2030	Jefferson	1%		Jun 1, 1988	None
		(1%)	Jan 1, 2023	Dec 31, 2032	Lafayette	1%		Sep 1, 1991	None
Baker	1%		Jan 1, 1994	None	Lake	1%		Jan 1, 1988	Dec 31, 2032
Bay	1%	(.5%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%		Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2017	Dec 31, 2036	Leon	1.5%	(1%)	Dec 1, 1989	Dec 31, 2039
Bradford	1%		Mar 1, 1993	None			(.5%)	Jan 1, 2003	Dec 31, 2027
Brevard	1%	(.5%)	Jan 1, 2015	Dec 31, 2026	Levy	1%		Oct 1, 1992	None
		(.5%)	Jan 1, 2017	Dec 31, 2026	Liberty	1.5%	(1%)	Nov 1, 1992	None
Broward	1%		Jan 1, 2019	Dec 31, 2048			(.5%)	Jan 1, 2017	Dec 31, 2026
Calhoun	1.5%	(1%)	Jan 1, 1993	None	Madison	1.5%	(1%)	Aug 1, 1989	None
		(.5%)	Jan 1, 2009	Dec 31, 2028			(.5%)	Jan 1, 2007	None
Charlotte	1%		Apr 1, 1995	Dec 31, 2026	Manatee	1%	(.5%)	Jan 1, 2003	Dec 31, 2032
Citrus	None						(.5%)	Jan 1, 2017	Dec 31, 2031
Clay	1.5%	(1%)	Feb 1, 1990	Dec 31, 2039	Marion	1.5%	(1%)	Jan 1, 2017	Dec 31, 2044
		(.5%)	Jan 1, 2021	Dec 31, 2050			(.5%)	Jan 1, 2025	Dec 31, 2034
Collier	None				Martin	1%	(.5%)	Jan 1, 2019	Dec 31, 2025
Columbia	1.5%	(1%)	Aug 1, 1994	None			(.5%)	Jan 1, 2025	Dec 31, 2034
		(.5%)	Jan 1, 2023	Dec 31, 2042	Miami-Dade	1%	(.5%)	Jan 1, 1992	None
DeSoto	1.5%	(1%)	Jan 1, 1988	None			(.5%)	Jan 1, 2003	None
		(.5%)	Jan 1, 2015	Dec 31, 2035	Monroe	1.5%	(1%)	Nov 1, 1989	Dec 31, 2048
Dixie	1%		Apr 1, 1990	Dec 31, 2029			(.5%)	Jan 1, 1996	Dec 31, 2035
Duval	1.5%	(.5%)	Jan 1, 1989	None	Nassau	1%		Mar 1, 1996	None
		(.5%)	Jan 1, 2001	Dec 31, 2030	Okaloosa	1%	(.5%)	Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2021	Dec 31, 2035			(.5%)	Jan 1, 2021	Dec 31, 2030
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 31, 2028	Okeechobee	1%		Oct 1, 1995	None
		(.5%)	Jan 1, 1998	Dec 31, 2037	Orange	.5%		Jan 1, 2003	Dec 31, 2035
Flagler	1%	(.5%)	Jan 1, 2003	Dec 31, 2032	Osceola	1.5%	(1%)	Sep 1, 1990	Dec 31, 2045
		(.5%)	Jan 1, 2013	Dec 31, 2032			(.5%)	Jan 1, 2017	Dec 31, 2036
Franklin	1.5%	(1%)	Jan 1, 2008	None	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
		(.5%)	Jan 1, 2023	Dec 31, 2042	Pasco	1%		Jan 1, 2005	Dec 31, 2039
Gadsden	1.5%	(1%)	Jan 1, 1996	None	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
		(.5%)	Jan 1, 2009	Dec 31, 2038	Polk	1%	(.5%)	Jan 1, 2004	Dec 31, 2033
Gilchrist	1%		Oct 1, 1992	None			(.5%)	Jan 1, 2005	Dec 31, 2044
Glades	1%		Jan 1, 2022	Dec 31, 2031	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Gulf	1%		Jan 1, 2010	None	St. Johns	.5%		Jan 1, 2016	Dec 31, 2035
Hamilton	2%	(1%)	Jul 1, 1990	Dec 31, 2029	St. Lucie	1%	(.5%)	Jul 1, 1996	Dec 31, 2036
		(1%)	Jan 1, 2025	Dec 31, 2036			(.5%)	Jan 1, 2019	Dec 31, 2028
Hardee	1%		Jan 1, 1998	None	Santa Rosa	1%	(.5%)	Oct 1, 1998	Dec 31, 2028
Hendry	1.5%	(1%)	Jan 1, 1988	None			(.5%)	Jan 1, 2017	Dec 31, 2026
		(.5%)	Jan 1, 2023	Dec 31, 2042	Sarasota	1%		Sep 1, 1989	Dec 31, 2039
Hernando	.5%		Jan 1, 2016	Dec 31, 2035	Seminole	1%		Jan 1, 2015	Dec 31, 2034
Highlands	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033	Sumter	1%		Jan 1, 1993	None
		(.5%)	Jan 1, 2017	Dec 31, 2036	Suwannee	1%		Jan 1, 1988	None
Hillsborough	1.5%	(.5%)	Dec 1, 1996	Dec 31, 2044	Taylor	1%		Aug 1, 1989	Dec 31, 2037
See TIPs #24A01-15 and #25A01-02 about suspended surtax rates for January 1 through May 31, 2025.		(.5%)	Oct 1, 2001	None	Union	1%		Feb 1, 1993	None
		(.5%)	Jan 1, 2019	Dec 31, 2028	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
Holmes	1.5%	(1%)	Oct 1, 1995	Dec 31, 2028	Wakulla	1.5%	(1%)	Jan 1, 1988	Dec 31, 2037
		(.5%)	Jan 1, 2021	Dec 31, 2032			(.5%)	Jan 1, 2023	Dec 31, 2032
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Walton	1%		Feb 1, 1995	None
Jackson	1.5%	(1%)	Jun 1, 1995	Dec 31, 2025	Washington	1.5%	(1%)	Nov 1, 1993	None
		(.5%)	Jul 1, 1996	Dec 31, 2035			(.5%)	Jan 1, 2019	Dec 31, 2028

For 2025, the following counties have surtax rate changes:

- Hamilton** **2% Total Surtax Rate**
- **New** 1% enhanced fire protection and rescue services surtax begins 1/1/2025 and expires 12/31/2036.
 - Current 1% small county surtax remains in effect and expires 12/31/2029.
- Marion** **1.5% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2025 and expires 12/31/2034.
 - Current 1% local government infrastructure surtax is **extended** and expires 12/31/2044.
- Martin** **1% Total Surtax Rate**
- **New** .5% local government infrastructure surtax begins 1/1/2025 and expires 12/31/2034.
 - Current .5% school capital outlay surtax remains in effect and expires 12/31/2025.
- Seminole** **1% Total Surtax Rate**
- Current 1% local government infrastructure surtax is **extended** and expires 12/31/2034.

In future years, the following counties have surtax rate changes:

- Bay** **1% Total Surtax Rate**
- Current .5% local government infrastructure surtax is **extended (effective 1/1/2027)** and expires 12/31/2036.
 - Current .5% school capital outlay surtax remains in effect and expires 12/31/2030.
- Escambia** **1.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2028)** and expires 12/31/2037.
 - Current 1% local government infrastructure surtax remains in effect and expires 12/31/2028.
- Hernando** **.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
- Hillsborough** **1.5% Total Surtax Rate - See TIP #25A01-02 about the End of Surtax Suspensions on 5/31/2025.**
- Current .5% local government infrastructure surtax is **extended (effective 12/1/2026)** and expires 12/31/2041. See TIP #24A01-15 about surtax suspension from 1/1/2025 through 5/31/2025.
 - Current .5% indigent care surtax remains in effect and expires upon repeal. See TIP #24A01-15 about surtax suspension from 1/1/2025 through 5/31/2025.
 - Current .5% school capital outlay surtax remains in effect and expires 12/31/2028.
- Holmes** **1.5% Total Surtax Rate**
- Current .5% indigent care surtax is **extended (effective 1/1/2027)** and expires 12/31/2032.
 - Current 1% small county surtax remains in effect and expires 12/31/2028.
- Jackson** **1.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
 - Current 1% small county surtax remains in effect and expires 12/31/2025.
- Monroe** **1.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
 - Current 1% local government infrastructure surtax remains in effect and expires 12/31/2048.
- Orange** **.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
- St Johns** **.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
- St Lucie** **1% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2027)** and expires 12/31/2036.
 - Current .5% local government infrastructure surtax remains in effect and expires 12/31/2028.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Email Alerts from the Department. Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.