



FLORIDA

Discretionary Sales Surtax Information for Calendar Year 2021

- 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%)	Jan 1, 2017	Dec 31, 2024	Jefferson	1%		Jun 1, 1988	None
		(.5%)	Jan 1, 2019	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%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%		Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2017	Dec 31, 2026	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%		Jan 1, 2017	Dec 31, 2024
		(.5%)	Jan 1, 2021	Dec 31, 2050	Martin	.5%		Jan 1, 2019	Dec 31, 2025
Collier	1%		Jan 1, 2019	Dec 31, 2025	Miami-Dade	1%	(.5%)	Jan 1, 1992	None
Columbia	1%		Aug 1, 1994	None			(.5%)	Jan 1, 2003	None
DeSoto	1.5%	(1%)	Jan 1, 1988	None	Monroe	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033
		(.5%)	Jan 1, 2015	Dec 31, 2035			(.5%)	Jan 1, 1996	Dec 31, 2025
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Nassau	1%		Mar 1, 1996	None
Duval	1.5%	(.5%)	Jan 1, 1989	None	Okaloosa	1%	(.5%)	Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2001	Dec 31, 2030			(.5%)	Jan 1, 2021	Dec 31, 2030
		(.5%)	Jan 1, 2021	Dec 31, 2035	Okeechobee	1%		Oct 1, 1995	None
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 31, 2028	Orange	.5%		Jan 1, 2003	Dec 31, 2025
		(.5%)	Jan 1, 1998	Dec 31, 2027	Osceola	1.5%	(1%)	Sep 1, 1990	Aug 31, 2025
Flagler	1%	(.5%)	Jan 1, 2003	Dec 31, 2022			(.5%)	Jan 1, 2017	Dec 31, 2036
		(.5%)	Jan 1, 2013	Dec 31, 2032	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
Franklin	1%		Jan 1, 2008	None	Pasco	1%		Jan 1, 2005	Dec 31, 2024
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%		Feb 1, 1992	Dec 31, 2021	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Gulf	1%		Jan 1, 2010	None	St. Johns	.5%		Jan 1, 2016	Dec 31, 2025
Hamilton	1%		Jul 1, 1990	Dec 31, 2029	St. Lucie	1%	(.5%)	Jul 1, 1996	Dec 31, 2026
Hardee	1%		Jan 1, 1998	None			(.5%)	Jan 1, 2019	Dec 31, 2028
Hendry	1%		Jan 1, 1988	None	Santa Rosa	1%	(.5%)	Oct 1, 1998	Dec 31, 2028
Hernando	.5%		Jan 1, 2016	Dec 31, 2025			(.5%)	Jan 1, 2017	Dec 31, 2021
Highlands	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033	Sarasota	1%		Sep 1, 1989	Dec 31, 2024
		(.5%)	Jan 1, 2017	Dec 31, 2036	Seminole	1%		Jan 1, 2015	Dec 31, 2024
Hillsborough	2.5%	(.5%)	Dec 1, 1996	Nov 30, 2026	Sumter	1%		Jan 1, 1993	None
		(.5%)	Oct 1, 2001	None	Suwannee	1%		Jan 1, 1988	None
		(1%)	Jan 1, 2019	Dec 31, 2048	Taylor	1%		Aug 1, 1989	Dec 31, 2037
		(.5%)	Jan 1, 2019	Dec 31, 2028	Union	1%		Feb 1, 1993	None
Holmes	1.5%	(1%)	Oct 1, 1995	Dec 31, 2028	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
		(.5%)	Jan 1, 2021	Dec 31, 2026	Wakulla	1%		Jan 1, 1988	Dec 31, 2037
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, 2025			(.5%)	Jan 1, 2019	Dec 31, 2028

For 2021, the following counties have surtax rate changes:

Brevard 1% Total Surtax Rate

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

Charlotte 1% Total Surtax Rate

- Current 1% local government infrastructure surtax is **extended** and expires 12/31/2026.

Clay 1.5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2021 and expires 12/31/2050.
- Current 1% local government infrastructure surtax remains in effect and expires 12/31/2039.

Duval 1.5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2021 and expires 12/31/2035.
- Current .5% charter county and regional transportation system surtax remains in effect and expires upon repeal.
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2030.

Holmes 1.5% Total Surtax Rate

- **New** .5% indigent care surtax begins 1/1/2021 and expires 12/31/2026.
- Current 1% small county surtax remains in effect and expires 12/31/2028.

Liberty 1.5% Total Surtax Rate

- Current .5% emergency fire rescue services surtax is **extended** and expires 12/31/2026.
- Current 1% small county surtax remains in effect and expires upon repeal.

Marion 1% Total Surtax Rate

- Current 1% local government infrastructure surtax is **extended** and expires 12/31/2024.

Okaloosa 1% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2021 and expires 12/31/2030.
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2028.

Contact Us

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