



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

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.

## Contact Us

Tax information and tutorials are available at [floridarevenue.com/taxes/education](https://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](https://floridarevenue.com/forms).

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

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](https://floridarevenue.com/dor/subscribe).