

# Discretionary Sales Surtax Information for Calendar Year 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
<b>Bay</b>	<b>1%</b>	(.5%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%		Jan 1, 2019	Dec 31, 2028
		<b>(.5%)</b>	<b>Jan 1, 2017</b>	<b>Dec 31, 2036</b>	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	<b>Marion</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Jan 1, 2017</b>	<b>Dec 31, 2044</b>
		(.5%)	Jan 1, 2021	Dec 31, 2050			<b>(.5%)</b>	<b>Jan 1, 2025</b>	<b>Dec 31, 2034</b>
Collier	None				<b>Martin</b>	<b>1%</b>	<b>(.5%)</b>	<b>Jan 1, 2019</b>	<b>Dec 31, 2025</b>
Columbia	1.5%	(1%)	Aug 1, 1994	None			<b>(.5%)</b>	<b>Jan 1, 2025</b>	<b>Dec 31, 2034</b>
		(.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	<b>Monroe</b>	<b>1.5%</b>	(1%)	Nov 1, 1989	Dec 31, 2048
Dixie	1%		Apr 1, 1990	Dec 31, 2029			<b>(.5%)</b>	<b>Jan 1, 1996</b>	<b>Dec 31, 2035</b>
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
<b>Escambia</b>	<b>1.5%</b>	(1%)	Jun 1, 1992	Dec 31, 2028	Okeechobee	1%		Oct 1, 1995	None
		<b>(.5%)</b>	<b>Jan 1, 1998</b>	<b>Dec 31, 2037</b>	<b>Orange</b>	<b>.5%</b>		<b>Jan 1, 2003</b>	<b>Dec 31, 2035</b>
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	<b>St. Johns</b>	<b>.5%</b>		<b>Jan 1, 2016</b>	<b>Dec 31, 2035</b>
<b>Hamilton</b>	<b>2%</b>	(1%)	Jul 1, 1990	Dec 31, 2029	<b>St. Lucie</b>	<b>1%</b>	<b>(.5%)</b>	<b>Jul 1, 1996</b>	<b>Dec 31, 2036</b>
		<b>(1%)</b>	<b>Jan 1, 2025</b>	<b>Dec 31, 2036</b>			(.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
<b>Hernando</b>	<b>.5%</b>		<b>Jan 1, 2016</b>	<b>Dec 31, 2035</b>	<b>Seminole</b>	<b>1%</b>		<b>Jan 1, 2015</b>	<b>Dec 31, 2034</b>
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
<del>Hillsborough</del>	<del>1.5%</del>	<del>(.5%)</del>	<del>Dec 1, 1996</del>	<del>Dec 31, 2041</del>	Taylor	1%		Aug 1, 1989	Dec 31, 2037
See TIP 24A01-15 about suspended rates.		<del>(.5%)</del>	<del>Oct 1, 2001</del>	<del>None</del>	Union	1%		Feb 1, 1993	None
		(.5%)	Jan 1, 2019	Dec 31, 2028	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
<b>Holmes</b>	<b>1.5%</b>	(1%)	Oct 1, 1995	Dec 31, 2028	Wakulla	1.5%	(1%)	Jan 1, 1988	Dec 31, 2037
		<b>(.5%)</b>	<b>Jan 1, 2021</b>	<b>Dec 31, 2032</b>			(.5%)	Jan 1, 2023	Dec 31, 2032
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Walton	1%		Feb 1, 1995	None
<b>Jackson</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Jun 1, 1995</b>	<b>Dec 31, 2025</b>	Washington	1.5%	(1%)	Nov 1, 1993	None
		<b>(.5%)</b>	<b>Jul 1, 1996</b>	<b>Dec 31, 2035</b>			(.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**
- Current .5% local government infrastructure surtax is **extended (effective 12/1/2026)** and expires 12/31/2041. See TIP 24A01-15 about surtax suspension.
  - Current .5% indigent care surtax remains in effect and expires upon repeal. See TIP 24A01-15 about surtax suspension.
  - 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.

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