

History of Local Sales Tax and Current Rates

Last Updated: October 1, 2019

Florida imposes a six percent (6%) states sales tax. Some counties impose one or more local option taxes on taxable transactions within the county and on the lease or rental of living or sleeping or housekeeping accommodations (transient rentals) within the county. Many counties self-administer the local transient rental taxes.

Counties who self-administer the transient rental taxes are not required by law to notify the Department of local tax rate changes; therefore, the tax rates in this chart may not be current. Contact your local county taxing authority to verify tax rates and to find information about collecting and paying locally administered taxes.

This document provides a history of the locally-imposed county tax rates. For more information, call the Department's Taxpayer Assistance at 850-488-6800 Monday through Friday, excluding holidays.

History of Florida Sales and Use Tax

3% - November 1, 1949 to March 31, 1968

4% - April 1, 1968 to April 30, 1982

5% - May 1, 1982 to January 31, 1988

6% - February 1, 1988 to Present

Farm Equipment

2% - 1963 to 1968

3% - 1968 to 2001

2.5% - 2001 to June 30, 2005

0% - July 1, 2005 to Present

County	Rate	Tax History
11 Alachua	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	June 1, 1987 – January 31, 1993
	3%	February 1, 1993 – April 30, 2010
	5%	May 1, 2010 –
	Local Administration of Tourist Development Tax – Began July 1, 2001	
	Local Government Infrastructure Surtax	
	1%	January 1, 2002 – December 31, 2002
	0.5%	January 1, 2009 – December 31, 2010
	0.5%	January 1, 2017 - December 31, 2024
	Indigent Care Surtax	
	0.25%	January 1, 2005 – December 31, 2011
	School Capital Outlay Surtax	
	0.5%	January 1, 2019 – December 31, 2030

12 Baker	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	May 1, 2000 – December 31, 2011
	3%	January 1, 2012 –
	Local Administration of Tourist Development Tax – Began May 1, 2000	
	Small County Surtax	
1%	January 1, 1994 – Expires Upon Repeal	

13 Bay	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development*	
	2%	March 1, 1986 – January 31, 1997
	3%	February 1, 1997 – February 28, 2009
	4%	March 1, 2009 – March 31, 2009
	5%	April 1, 2009 –
	Local Administration of Tourist Development Tax – Began January 1, 1994	
	* For Zip Codes 32401, 32404, 32405, 32407, 32408, 32410, and Bay's part of 32413.	
	Local Government Infrastructure Surtax	
	0.5%	June 1, 1988 – December 31, 1993
	1%	January 1, 1994 – December 31, 1994
	0.5%	January 1, 1995 – May 31, 2003
	0.5%	January 1, 2017 - December 31, 2026
	School Capital Outlay Surtax	
0.5%	May 1, 1998 – April 30, 2008	
0.5%	January 1, 2011 – December 31, 2020	
	Expiration date extended to December 31, 2030	

County	Rate	Tax History
14 Bradford	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	November 1, 1990 – February 28, 2007
	4%	March 1, 2007 –
	Small County Surtax	
	1%	March 1, 1993 – Expires Upon Repeal

15 Brevard	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1986 – November 30, 1989
	3%	December 1, 1989 – February 28, 1994
	4%	March 1, 1994 – June 30, 2005
	5%	July 1, 2005 –
	Local Administration of Tourist Development Tax – Began October 1, 1992	
	Local Government Infrastructure Surtax	
0.5%	January 1, 2017 - December 31, 2026	
School Capital Outlay Surtax		
0.5%	January 1, 2015 – December 31, 2020	

16 Broward	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1980 – July 1, 1987
	3%	August 1, 1987 – June 30, 1996
	5%	July 1, 1996 – December 31, 2017
	6%	January 1, 2018 –
	Local Administration of Tourist Development Tax – Began March 1, 1994	
	Charter County and Regional Transportation System Surtax	
1%	January 1, 2019 – December 31, 2048	

17 Calhoun	7.5%	All Taxable Transactions
	Small County Surtax	
	1%	January 1, 1993 – December 31, 2000
	1%	January 1, 2001 – December 31, 2008
	1%	January 1, 2009 – Expires Upon Repeal
	School Capital Outlay Surtax	
	0.5%	January 1, 2009 – December 31, 2018
	Expiration date extended to December 31, 2028	

County	Rate	Tax History
18 Charlotte	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	April 1, 1984 – December 31, 1992
	3%	January 1, 1993 – September 30, 2005
	4%	October 1, 2005 – March 31, 2007
	5%	April 1, 2007 –
	Local Administration of Tourist Development Tax – Began September 1, 1990	
	Local Government Infrastructure Surtax	
	1%	April 1, 1995 – March 31, 1999 Expiration date extensions to: December 31, 2002; December 31, 2008; December 31, 2014; and December 31, 2020

19 Citrus	11.0%	Living and Sleeping Accommodations
	6.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1986 – September 30, 2002
	3%	October 1, 2002 – February 28, 2017
	5%	March 1, 2017 -
Local Administration of Tourist Development Tax – Began September 1, 1991 – Ended December 31, 2005		

20 Clay	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1989 – May 31, 1999
	3%	June 1, 1999 – November 30, 2017
	5%	December 1, 2017 –
	Local Administration of Tourist Development Tax – Began January 1, 1989	
Local Government Infrastructure Surtax		
1%	February 1, 1990 – January 31, 2005 Expiration date extended to December 31, 2019; and December 31, 2039	

21 Collier	12.0%	Living and Sleeping Accommodations	
	7.0%	All Other Taxable Transactions	
	Local Option Tourist Development		
	3%	November 1, 1990 – November 14, 1991	
	2%	January 1, 1993 – December 31, 1995	
	3%	January 1, 1996 – September 30, 2005	
	4%	October 1, 2005 – August 31, 2017	
	5%	September 1, 2017 -	
	Local Administration of Tourist Development Tax – Began January 1, 1993		
	Local Government Infrastructure Surtax		
1%	January 1, 2019 – December 31, 2025		

County	Rate	Tax History
22 Columbia	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1984 – April 30, 1991
	3%	May 1, 1991 – July 31, 1994
	2%	August 1, 1994 – March 31, 2010
	3%	April 1, 2010 – March 31, 2013
	4%	April 1, 2013 – September 30, 2015
	5%	October 1, 2015 –
	Small County Surtax	
	1%	August 1, 1994 – Expires Upon Repeal

23 Miami-Dade	13.0%	Living and Sleeping Accommodations*:	
	11.0%	Surfside and Bal Harbour	
	14.0%	Miami Beach	
	13.0%	The rest of Dade County	
	7.0%	All Other Taxable Transactions	
	Local Option Tourist Development		
	2%	December 1, 1978 – December 31, 1990*	
	3%	January 1, 1991* –	
	Convention Development		
	3%	May 1, 1984* –	
	Local Administration of Tourist Development and Convention Development Taxes – Began April 1, 1988		
	*Surfside and Bal Harbour are charged a 4% Municipal Resort Tax but are exempt from the Tourist Development and Convention Development Tax. Miami Beach is also charged a 4% Municipal Resort Tax and is exempt from the Tourist Development Tax; however, they are not exempt from Convention Development Tax.		
	Charter County and Regional Transportation System Surtax		
	0.5%	January 1, 2003 – Expires Upon Repeal	
Indigent Care Surtax - County Public Hospital			
0.5%	January 1, 1992 – September 30, 1998		
0.5%	October 1, 1998 – Expires Upon Repeal		

24 De Soto	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2011 – December 31, 2014
	3%	January 1, 2015 –
	Local Government Infrastructure Surtax	
	1%	January 1, 1988 – December 31, 2002
	Small County Surtax	
	1%	January 1, 2003 – Expires Upon Repeal
	Indigent Care Surtax	
0.5%	January 1, 2015 – December 31, 2035	

County	Rate	Tax History
25 Dixie	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2011 – September 30, 2017
	3%	October 1, 2017 –
	Local Government Infrastructure Surtax	
	1%	April 1, 1990 – March 31, 2005
	Small County Surtax	
	1%	April 1, 2005 – December 31, 2029

26 Duval	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1979 – January 31, 1994
	3%	February 1, 1994 – October 31, 1994
	4%	November 1, 1994 –
	Convention Development	
	2%	November 1, 1984 –
	Local Administration of Tourist Development and Convention Development Taxes - Began December 1, 1990	
	Charter County and Regional Transportation System Surtax	
	0.5%	January 1, 1989 – Expires Upon Repeal
	Infrastructure Surtax	
	0.5%	January 1, 2001 – December 31, 2030

27 Escambia	11.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1980 – February 29, 1988
	3%	March 1, 1988 – April 30, 1996
	4%	May 1, 1996 – April 30, 1999
	3%	May 1, 1999 – July 31, 2000
	4%	August 1, 2000 –
	Local Administration of Tourist Development Tax – Began June 1, 1989	
	Local Government Infrastructure Surtax	
	1%	June 1, 1992 – May 31, 1999
		Expiration date extensions to: May 31, 2007; December 31, 2017; and December 31, 2028
	School Capital Outlay Surtax	
	0.5%	January 1, 1998 – December 31, 2002
	Expiration date extensions to: December 31, 2017; and December 31, 2027	

County	Rate	Tax History
28 Flagler	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1986 – February 29, 2004
	3%	March 1, 2004 – November 30, 2010
	4%	December 1, 2010 – May 31, 2017
	5%	June 1, 2017 –
	Local Administration of Tourist Development Tax – Began July 1, 2018	
	Local Government Infrastructure Surtax	
	1%	December 1, 1990 – December 31, 2002
	0.5%	January 1, 2003 – December 31, 2012
	Small County Surtax	
	0.5%	January 1, 2013 – December 31, 2032
School Capital Outlay Surtax		
0.5%	January 1, 2003 – December 31, 2012	
	Expiration date extended to December 31, 2022	

29 Franklin	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions; Began January 1, 1996 – Expires Upon Repeal
	Local Option Tourist Development	
	2%	January 1, 2005 –
	Small County Surtax	
	1%	January 1, 2008 – Expires Upon Repeal

30 Gadsden	9.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2003 –
	Local Government Infrastructure Surtax	
	1%	January 1, 1988 – December 31, 1995
	Small County Surtax	
	1%	January 1, 1996 – Expires Upon Repeal
	Indigent Care Surtax	
	0.5%	January 1, 2009 – December 31, 2038

31 Gilchrist	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2007 –
	Small County Surtax	
	1%	October 1, 1992 – Expires Upon Repeal

County	Rate	Tax History
32 Glades	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2009 – Expires Upon Repeal
	Local Government Infrastructure Surtax	
	1%	February 1, 1992 – January 31, 2007
	1%	February 1, 2007 – December 31, 2021

33 Gulf	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1999 – January 31, 2002
	3%	February 1, 2002 – December 31, 2006
	4%	January 1, 2007 – December 31, 2014
	5%	January 1, 2015 –
	Local Administration of Tourist Development Tax – Began June 1, 2001	
	School Capital Outlay Surtax	
	0.5%	July 1, 1997 – December 31, 2009
Small County Surtax		
0.5%	January 1, 2006 – December 31, 2009	
1%	January 1, 2010 – Expires Upon Repeal	

34 Hamilton	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	November 1, 1996 – December 31, 2001
	3%	January 1, 2002 –
	Local Government Infrastructure Surtax	
	1%	July 1, 1990 – June 30, 2005
	Small County Surtax	
1%	July 1, 2005 – December 31, 2019	
	Expiration date extended to December 31, 2029	

35 Hardee	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2017 -
	Local Government Infrastructure Surtax	
	1%	January 1, 1990 – December 31, 1997
Small County Surtax		
1%	January 1, 1998 – December 31, 2004	
1%	January 1, 2005 – Expires Upon Repeal	

County	Rate	Tax History
36 Hendry	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	February 1, 2003 – April 31, 2007
	3%	May 1, 2007 –
	Local Government Infrastructure Surtax	
	1%	January 1, 1988 – December 31, 2002
	Small County Surtax	
1%	January 1, 2003 – Extended Upon Repeal	

37 Hernando	11.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1993 – July 31, 1998
	3%	August 1, 1998 – September 30, 2014
	5%	October 1, 2014 –
	Local Administration of Tourist Development Tax – Began January 1, 1993	
	School Capital Outlay Surtax	
	0.5%	January 1, 1999 – December 31, 2003
	0.5%	January 1, 2005 – December 31, 2014
0.5%	January 1, 2016 – December 31, 2025	

38 Highlands	11.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2003 – July 31, 2018
	4%	August 1, 2018 –
	Local Administration of TDT Began January 1, 2014 – Ended March 31, 2018	
	Local Government Infrastructure Surtax	
	1%	November 1, 1989 – October 31, 2004
		Expiration date extensions to: December 31, 2018; and December 31, 2033
	School Capital Outlay Surtax	
0.5%	January 1, 2017 - December 31, 2036	

County	Rate	Tax History
39 Hillsborough	14.5%	Living and Sleeping Accommodations
	8.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	October 1, 1978 – September 30, 1986
	3%	October 1, 1986 – February 28, 1990
	4%	March 1, 1990 – November 30, 1994
	5%	December 1, 1994 – July 31, 2019
	6%	August 1, 2019 –
	Local Administration of Tourist Development Tax – Began January 1, 1992	
	Local Government Infrastructure Surtax	
	0.5%	December 1, 1996 – November 30, 2026
	Indigent Care Surtax	
	0.5%	December 1, 1991 – September 30, 1997
	0.25%	October 1, 1997 – February 28, 2001
		Expiration date extended to September 30, 2001
	0.5%	October 1, 2001 – Expires Upon Repeal
	Charter County and Regional Transportation System Surtax	
	1.0%	January 1, 2019 - December 31, 2048
	School Capital Outlay Surtax	
	0.5%	January 1, 2019 - December 31, 2028

40 Holmes	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2005 – December 31, 2017
	3%	January 1, 2018 –
	Small County Surtax	
1%	October 1, 1995 – September 30, 1999	
	Expiration date extensions to: September 30, 2006; December 31, 2013; and December 31, 2028	

41 Indian River	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	April 1, 1987 – August 31, 1993
	3%	September 30, 1993 – January 31, 2001
	4%	February 1, 2001 –
	Local Administration of Tourist Development Tax – Began October 1, 2000	
	Local Government Infrastructure Surtax	
	1%	June 1, 1989 – May 31, 2004
		Expiration date extended to December 31, 2019; and December 31, 2034

County	Rate	Tax History	
42 Jackson	11.5%	Living and Sleeping Accommodations	
	7.5%	All Other Taxable Transactions	
	Local Option Tourist Development		
	2%	January 1, 1999 – July 31, 2004	
	4%	August 1, 2004 –	
	Local Government Infrastructure Surtax		
	1%	June 1, 1988 – July 1, 1992	
	Small County Surtax		
	1%	June 1, 1995 – May 31, 2010	
		Expiration date extended to December 31, 2025	
	School Capital Outlay Surtax		
	0.5%	July 1, 1996 – December 31, 2015	
0.5%	July 1, 2016 - December 31, 2025		

43 Jefferson	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	February 1, 2007 – October 31, 2017
	3%	November 1, 2017 –
	Local Government Infrastructure Surtax	
	1%	June 1, 1988 – May 31, 2003
	Small County Surtax	
	1%	June 1, 2003 – Expires Upon Repeal

44 Lafayette	7.0%	All Taxable Transactions
	Local Option Tourist Development	
	1%	September 1, 1991 – August 31, 2006
	Small County Surtax	
1%	September 1, 2006 – Expires Upon Repeal	

45 Lake	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1984 – March 31, 2003
	4%	April 1, 2003 –
	Local Administration of Tourist Development Tax – Began November 1, 1998	
	Local Government Infrastructure Surtax	
	1%	January 1, 1988 – December 31, 2002
	Expiration date extensions to: December 31, 2017 and December 31, 2032	

County	Rate	Tax History
46 Lee	11.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	November 1, 1982 – February 29, 1988
	3%	March 1, 1988 – December 31, 2005
	5%	January 1, 2006 –
	Local Administration of Tourist Development Tax – Began May 1, 1988	
	School Capital Outlay Surtax	
	0.5%	January 1, 2019 - December 31, 2028

47 Leon	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	May 1, 1988 – December 31, 1993
	3%	January 1, 1994 – October 31, 2004
	4%	November 1, 2004 – April 30, 2009
	5%	May 1, 2009 – Expires Upon Repeal
	Local Administration of Tourist Development Tax – Began October 1, 1994	
	Local Government Infrastructure Surtax	
	1%	December 1, 1989 – November 30, 2004 Expiration date extensions to: December 31, 2019; and December 31, 2039
School Capital Outlay Surtax		
0.5%	January 1, 2003 – December 31, 2012 Expiration date extended to December 31, 2027	

48 Levy	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2003 –
	Small County Surtax	
1%	October 1, 1992 – Expires Upon Repeal	

49 Liberty	8.00%	All Taxable Transactions
	Small County Surtax	
	1%	November 1, 1992 – Expires Upon Repeal
	School Capital Outlay Surtax	
	0.5%	January 1, 2012 – December 31, 2020
	Emergency Fire Rescue Services Surtax	
0.5%	January 1, 2017 – December 31, 2021	

County	Rate	Tax History
50 Madison	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1999 – November 30, 2002
	3%	December 1, 2002 –
	Local Government Infrastructure Surtax	
	1%	August 1, 1989 – July 31, 2004
	Small County Surtax	
	1%	August 1, 2004 – Expires Upon Repeal
	Indigent Care Surtax	
0.5%	January 1, 2007 – Expires Upon Repeal	

51 Manatee	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1981 – September 30, 1986
	3%	October 1, 1986 – November 30, 2003
	4%	December 1, 2003 – May 30, 2009
	5%	June 1, 2009 – Expires Upon Repeal
	Local Administration of Tourist Development Tax – Began October 1, 1989	
	Local Government Infrastructure Surtax	
	1%	January 1, 1990 – January 1, 1993
1%	July 1, 1994 – June 30, 1999	
0.5%	January 1, 2017 - December 31, 2031	
School Capital Outlay Surtax		
0.5%	January 1, 2003 – December 31, 2017 Expiration date extended to December 31, 2032	

52 Marion	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2005 – October 31, 2015
	4%	November 1, 2015 –
	Local Administration of Tourist Development Tax – Began April 1, 2008	
	Local Government Infrastructure Surtax	
	1%	January 1, 2003 – December 31, 2004
1%	January 1, 2017 - December 31, 2020	
School Capital Outlay Surtax		
0.5%	January 1, 2005 – December 31, 2009	

County	Rate	Tax History
53 Martin	11.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	November 1, 2002 – April 30, 2008
	4%	May 1, 2008 – June 30, 2015
	5%	July 1, 2015 –
	Local Administration of Tourist Development Tax – Began November 1, 2002	
	Local Government Infrastructure Surtax	
	1%	June 1, 1996 – May 31, 1997
	1%	January 1, 1999 – December 31, 2001
	0.5%	January 1, 2007 – December 31, 2011
	School Capital Outlay Surtax	
	0.5%	January 1, 2019 – December 31, 2025

County	Rate	Tax History
56 Okaloosa	11.5%	Living and Sleeping Accommodations*
	6.5%	All Other Taxable Transactions
	Local Option Tourist Development*	
	2%	November 1, 1989 – June 30, 1999
	4%	July 1, 1999 – December 31, 2007
	5%	January 1, 2008 –
	Local Administration of TDT Began July 1, 1992 – Ended February 28, 2017	
	* Only within the Okaloosa County Tourist Development Tax District.	
	Local Government Infrastructure Surtax	
	0.5%	October 1, 1989 – September 30, 1991
	0.5%	January 1, 2019 – December 31, 2028

54 Monroe	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1981 – October 31, 1986
		<i>12/81 Key West Only; 4/84 went County wide</i>
	3%	November 1, 1986 – May 31, 2009
		<i>11/86 Key West Only; 7/87 went County wide</i>
	4%	June 1, 2009 – Expires Upon Repeal
	Local Administration of Tourist Development Tax – Began January 1, 1991	
	Tourist Impact	
	1%	May 1, 1988 –
	Local Administration of Tourist Impact Tax – Began January 1, 1996	
	Local Government Infrastructure Surtax	
	1%	November 1, 1989 – October 31, 2004
		Expiration date extensions to: December 31, 2018; and December 31, 2033
	School Capital Outlay Surtax	
	0.5%	January 1, 1996 – December 31, 2005
	Expiration date extensions to: December 31, 2015; and December 31, 2025	

57 Okeechobee	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1993 – November 30, 1996
	3%	December 1, 1996 –
	Small County Surtax	
1%	October 1, 1995 – September 30, 1999	
	Expiration Extended Until Repealed	

58 Orange	12.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	May 1, 1978 – May 31, 1986
	3%	June 1, 1986 – September 30, 1989
	4%	October 1, 1989 – January 31, 1995
	5%	February 1, 1995 – August 31, 2006
	6%	September 1, 2006 –
	Local Administration of Tourist Development Tax – Began January 1, 1992	
	School Capital Outlay Surtax	
	0.5%	January 1, 2003 – December 31, 2015
	Expiration date extended to December 31, 2025	

55 Nassau	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development*	
	2%	January 1, 1989 – November 30, 2008
	3%	December 1, 2008 – March 31, 2010
	4%	April 1, 2010 – June 30, 2018
	5%	July 1, 2018 –
	Local Administration of Tourist Development Tax – Began May 1, 1989	
	* Amelia Island Only	
	Small County Surtax	
	0.5%	December 1, 1993 – November 30, 1994
1%	March 1, 1996 – Expires Upon Repeal	

County	Rate	Tax History
59 Osceola	13.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1977 – June 30, 1986
	3%	July 1, 1986 – September 30, 1990
	4%	October 1, 1990 – August 31, 1997
	5%	September 1, 1997 – June 30, 2004
	6%	July 1, 2004 –
	Local Administration of Tourist Development Tax – Began May 1, 1992	
	Local Government Infrastructure Surtax	
	1%	September 1, 1990 – August 31, 2005 Expiration date extended to August 31, 2025
	School Capital Outlay Surtax	
	0.5%	January 1, 2017 – December 31, 2036

60 Palm Beach	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	1%	October 1, 1982 – December 31, 1983
	2%	January 1, 1984 – January 31, 1989
	3%	February 1, 1989 – December 31, 1993
	4%	January 1, 1994 – November 30, 2006
	5%	December 1, 2006 – January 31, 2015
	6%	February 1, 2015 –
	Local Administration of Tourist Development Tax – Began January 1, 1993	
	Local Government Infrastructure Surtax	
	1%	January 1, 2017 – December 31, 2026
	School Capital Outlay Surtax	
0.5%	January 1, 2005 – December 31, 2010	

61 Pasco	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1991 – September 30, 2017
	4%	October 1, 2017 –
	Local Administration of Tourist Development Tax – Began October 1, 2019	
	Discretionary Infrastructure Sales Surtax	
1%	January 1, 2005 – December 31, 2014 Expiration date extended to December 31, 2024	

County	Rate	Tax History
62 Pinellas	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	November 1, 1978 – June 30, 1988
	3%	July 1, 1988 – December 31, 1995
	4%	January 1, 1996 – November 30, 2005
	5%	December 1, 2005 – December 31, 2015
	6%	January 1, 2016 –
	Local Administration of Tourist Development Tax – Began October 1, 1990	
	Local Government Infrastructure Surtax	
1%	February 1, 1990 – December 31, 2019 Expiration date extended to December 31, 2029	

63 Polk	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1986 – September 30, 1990
	3%	October 1, 1990 – April 30, 1994
	4%	May 1, 1994 – February 29, 2004
	5%	March 1, 2004 – September 30, 2007 Expiration Extended Until Repealed
	Local Administration of Tourist Development Tax – Began January 1, 1994	
	School Capital Outlay Surtax	
	0.5%	January 1, 2004 – December 31, 2018 Expiration date extended to December 31, 2033
Indigent Health Care Sales Surtax		
0.5%	January 1, 2005 – December 31, 2019 Expiration date extended to December 31, 2044	

64 Putnam	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1993 – January 31, 2008
	4%	February 1, 2008 –
	Local Administration of Tourist Development Tax – Began April 1, 1999	
	Local Government Infrastructure Surtax	
1%	January 1, 2003 – December 31, 2017 Expiration date extended to December 31, 2032	

65 St. Johns	10.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1986 – December 31, 1991
	3%	January 1, 1992 – March 31, 2010
	4%	April 1, 2010 –
	Local Administration of Tourist Development Tax – Began August 1, 1988	
School Capital Outlay Surtax		
0.5%	January 1, 2016 – December 31, 2025	

County	Rate	Tax History
66 St. Lucie	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	November 1, 1984 – January 31, 1988
	3%	February 1, 1988 – July 31, 1997
	4%	August 1, 1997 – December 31, 2002
	3%	January 1, 2003 – January 31, 2003
	4%	February 1, 2003 – February 28, 2003
	5%	March 1, 2003 –
	Local Administration of Tourist Development Tax – Began May 1, 1991	
	Local Government Infrastructure Surtax	
	0.5%	January 1, 2019 – December 31, 2028
	School Capital Outlay Surtax	
	0.5%	July 1, 1996 – June 30, 2006 Expiration date extended to December 31, 2026

67 Santa Rosa	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1992 – September 30, 1996
	3%	October 1, 1996 – May 31, 2006
	4%	June 1, 2006 – May 31, 2014
	5%	June 1, 2014 –
	Local Administration of Tourist Development Tax – Began May 1, 1994	
	Local Government Infrastructure Surtax	
	1%	September 1, 1993 – September 1, 1998
	0.5%	January 1, 2017 - December 31, 2021
School Capital Outlay Surtax		
0.5%	October 1, 1998 – September 30, 2008 Expiration date extensions to: December 31, 2018; and December 31, 2028	

68 Sarasota	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	November 1, 1988 – March 31, 1997
	3%	April 1, 1997 – April 30, 2007
	4%	May 1, 2007 – April 30, 2010
	4.5%	May 1, 2010 – April 30, 2011
	5%	May 1, 2011 –
	Local Administration of Tourist Development Tax – Began June 1, 1992	
	Local Government Infrastructure Surtax	
	1%	September 1, 1989 – August 31, 2004 Expiration date extensions to: August 30, 2009; and December 31, 2024

County	Rate	Tax History
69 Seminole	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1989 – December 31, 1992
	3%	January 1, 1993 – December 31, 2008
	4%	January 1, 2009 – January 31, 2009
	5%	February 1, 2009 – Expires Upon Repeal
	Local Administration of Tourist Development Tax – Began September 1, 1993	
	Local Government Infrastructure Surtax	
	1%	October 1, 1991 – September 30, 2001
	1%	January 1, 2002 – December 31, 2011
1%	January 1, 2015 – December 31, 2024	

70 Sumter	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2005 –
	Small County Surtax	
1%	January 1, 1993 – Expires Upon Repeal	

71 Suwannee	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 1991 – June 30, 2011
	3%	July 1, 2011 –
	Local Administration of Tourist Development Tax – Began November 1, 2001	
	Local Government Infrastructure Surtax	
	1%	January 1, 1988 – December 31, 2002
	Small County Surtax	
	1%	January 1, 2003 – Expires Upon Repeal

72 Taylor	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	December 1, 1998 – December 31, 2005
	3%	January 1, 2006 – August 31, 2016
	4%	September 1, 2016 - October 31, 2016
	5%	November 1, 2016 -
	Local Administration of Tourist Development Tax – Began July 1, 2006	
	Local Government Infrastructure Surtax	
	1%	August 1, 1989 – Expired Upon Repeal Repealed December 31, 1999 Ordinance 99-10
	Small County Surtax	
	1%	January 1, 2000 – December 31, 2037

County	Rate	Tax History
73 Union	7.0%	All Taxable Transactions
	Small County Surtax	
	1%	February 1, 1993 – January 31, 1996 Expiration date extensions to: January 31, 2001; December 31, 2005; and Expires Upon Repeal

74 Volusia	12.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	May 1, 1978 – June 30, 2003
	3%	July 1, 2003 –
	Local Administration of Tourist Development Tax – Began April 1, 1990	
	Convention Development	
	Applies to the Halifax and West Volusia Advertising Districts.	
	1%	October 1, 1984 – August 31, 1991
	2%	September 1, 1991 – September 30, 1995
	3%	October 1, 1995 –
	Applies to the Southeast Volusia Advertising Tax District.	
	1%	October 1, 1987 – March 31, 1992
	2%	April 1, 1992 – September 30, 2000
	3%	October 1, 2000 –
	Local Administration of Convention Development Tax – Began April 1, 1990	
School Capital Outlay Surtax		
0.5%	January 1, 2002 – December 31, 2016 Expiration date extended to December 31, 2031	

County	Rate	Tax History
75 Wakulla	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	April 1, 1995 – October 31, 2011
	3%	November 1, 2011 – February 29, 2012
	4%	March 1, 2012 –
	Local Administration of Tourist Development Tax Began December 1, 1996 – Ended September 30, 2009	
	Local Government Infrastructure Surtax	
	1%	January 1, 1988 – December 31, 2002 Expiration date extended to December 31, 2017; and December 31, 2037

76 Walton	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	October 1, 1986* – January 31, 1999
	3%	February 1, 1999* – April 30, 2004
	4%	May 1, 2004* – September 30, 2009
	4.5%	October 1, 2009* – September 30, 2014
	4%	October 1, 2014* –
	Local Administration of Tourist Development Tax – Began October 1, 1991	
	* Only Zip Codes 32459, 32550, 32454, 32461 and Walton's part of 32413. Note that these zip codes have changed over time.	
	Charter County and Regional Transportation System Surtax	
	0.5%	January 1, 2013 – December 31, 2015
	Small County Surtax	
	1%	February 1, 1995 – Expires Upon Repeal

77 Washington	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	Local Option Tourist Development	
	2%	January 1, 2001 – June 30, 2006
	3%	July 1, 2006 –
	Small County Surtax	
	1%	November 1, 1993 – Expires Upon Repeal
	School Capital Outlay Surtax	
0.5%	January 1, 2019 – December 31, 2028	