



## Tax Information Publication

# TIP

No: 21A01-09

Date Issued:  
July 15, 2021

### **Santa Rosa County Local Government Infrastructure Surtax Continues at 0.5% Rate**

**The combined state and local sales and use tax rate for Santa Rosa County will continue to be 7%.** The combined rate is composed of the 6% state sales tax plus the 0.5% local government infrastructure surtax and the 0.5% school capital outlay surtax. All state sales and use tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue.

Effective July 1, 2021, a new law replaces the Florida bracket system method for computing tax between whole dollar amounts with a rounding algorithm. To calculate the total tax amount due, multiply the total amount of the sale by the total tax rate (state sales and use tax rate + surtax rate). You may apply the rounding algorithm to the total tax amount computed on all taxable items on an invoice or to the taxable amount of each individual item on the invoice. The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4. The total tax to be collected must be shown on each invoice.

Santa Rosa County Board of County Commissioners adopted Ordinance 2021-04 extending the expiration date of the 0.5% local government infrastructure surtax that was scheduled to expire December 31, 2021 to December 31, 2026.

**References: Santa Rosa County Board of County Commissioners Ordinance No. 2021-04; Section 11, Chapter 2021-2, Laws of Florida; Sections 212.054 and 212.055, Florida Statutes**

#### **For More Information**

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For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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