



## Tax Information Publication

# TIP

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### **Glades County Adds a 1% Small County Surtax Beginning January 1, 2022**

**The combined state and local sales and use tax rate for Glades County will continue to be 7%.** The Glades County Board of County Commissioners adopted a 1% small county surtax, effective January 1, 2022. The new combined rate for Glades County beginning January 1, 2022, will be composed of the 6% state sales tax plus the recently adopted 1% small county surtax. The current 1% local government infrastructure surtax is set to expire on December 31, 2021.

Dealers should continue collecting the combined 7% rate. All state sales and use tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

Effective July 1, 2021, a new law replaced the Florida bracket system method for computing tax between whole dollar amounts with a rounding algorithm. 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.

To calculate the total tax amount due, multiply the total amount of the sale or the taxable amount of each item by the total tax rate (state sales and use tax rate + surtax rate). 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.

The Glades County Board of County Commissioners adopted the 1% small county surtax through Ordinance No. 2020-15. The surtax rate is effective January 1, 2022, and will remain in effect until December 31, 2031.

**References: Glades County Ordinance No. 2020-15; Sections 212.054 and 212.055, Florida Statutes**

#### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

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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