Hillsborough County 1% Transportation Discretionary Sales Surtax Ruled Unconstitutional by the Florida Supreme Court

Effective immediately, the total local communications services tax rate (CST) for the following local taxing jurisdictions is revised to:

<table>
<thead>
<tr>
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<th>Revised Total Local Rate</th>
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<tbody>
<tr>
<td>HILLSBOROUGH</td>
<td></td>
</tr>
<tr>
<td>Unincorporated Area</td>
<td>4.800%</td>
</tr>
<tr>
<td>PLANT CITY</td>
<td>6.520%</td>
</tr>
<tr>
<td>TAMPA</td>
<td>6.020%</td>
</tr>
<tr>
<td>TEMPLE TERRACE</td>
<td>6.200%</td>
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</table>

The total local CST rate includes (1) the local rate imposed under the CST statute and (2) any discretionary sales surtax that may be imposed under the sales and use tax statute, which is added at the rate determined in section 202.20(3), Florida Statutes.

Florida Supreme Court Ruling

The revised local CST rate is the result of the recent Florida Supreme Court decision which struck down the 1% transportation discretionary sales surtax that was adopted in an initiative election by Hillsborough County voters in November 2018. [Robert Emerson, et al. v Hillsborough County, Florida, etc., et al., No. SC2019-1250 (Fla.)]

Dealers should collect the total local communications services tax at the revised rates that are provided above. All local communications services tax collected must be reported and remitted to the Department of Revenue (Department).

Previously Collected/Remitted Taxes

Dealers who have already collected the additional transportation discretionary sales surtax from a purchaser during March 2021 should remit the tax to the Department on or before the next due date. Previously remitted surtax monies have been distributed to Hillsborough County and local jurisdictions. Potential refunds associated with those monies by the local jurisdictions remain to be determined.

References: Hillsborough County Referendum; Hillsborough County Resolution No. 2018-5; Robert Emerson, et al. v Hillsborough County, Florida, etc. et al., No. SC2019-1250 (Fla.); Sections 202.18, 202.19, 202.20, 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 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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