



Tax Information Publication

TIP

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Marion County Surtax Rate Update

On November 5, 2024, voters in Marion County approved ballot referendums:

- Extending the expiration date of Marion County's 1% local government infrastructure surtax from December 31, 2024, to December 31, 2044
- Adding a 0.5% school capital outlay surtax beginning January 1, 2025

Beginning January 1, 2025, the total state and local sales and use tax rate for Marion County will increase from 7% to 7.5%.

The total rate for Marion County is composed of the 6% state sales and use tax rate, a 1% local government infrastructure surtax rate, and the 0.5% school capital outlay surtax. State sales tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

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 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 due must be shown on each invoice.

References: Marion County Referendums; 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 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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