



Tax Information Publication

TIP

No: 24A01-28

Date Issued:
December 16, 2024

St. Johns County Extends School Capital Outlay Surtax Expiration Date

On November 5, 2024, voters in St. Johns County approved a ballot referendum extending the expiration date of St. Johns County's 0.5% school capital outlay surtax from December 31, 2025, to December 31, 2035. **The total state and local sales and use tax rate for St. Johns County is 6.5%.**

The total rate for St. Johns County is composed of the 6% state sales and use tax rate and the 0.5% school capital outlay surtax rate. State sales tax and local surtax 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: St. Johns County Referendum; 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.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at floridarevenue.com/dor/subscribe
- ✓ Visit the Taxpayer Education webpage at floridarevenue.com/taxes/education for online guides and tutorials
- ✓ Follow us on **Instagram, LinkedIn, X, and YouTube**