FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication **TIP**

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# Leon County Surtax Rate Update

On November 3, 2026, voters in Leon County approved a ballot referendum extending the expiration date of Leon County's 0.5% school capital outlay surtax from December 31, 2027, to December 31, 2042. **The total state and local sales and use tax rate for Leon County will continue to be 7.5%.**

The total rate for Leon County is composed of Florida's 6% state sales and use tax, a 1% local government infrastructure surtax, and a 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).

**References: 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 a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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).

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