



Florida Department of Revenue
Tax Information Publication

TIP

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**Hernando County 0.5% Discretionary Sales Surtax
Expires on December 31, 2014**

Effective January 1, 2015, the state sales and use tax rate for Hernando County will be 6%. All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

The Hernando County 0.5% School Capital Outlay Surtax will expire on December 31, 2014. Therefore, effective January 1, 2015, dealers in Hernando County must only collect and remit sales and use tax at the rate of six percent (6% state sales tax only).

Hernando County dealers who file paper tax returns will be mailed 2015 sales and use tax returns in December 2014. The paper sales and use tax returns will have the **new** surtax rate printed on them. A *Common Sales Tax Brackets* table (Form DR-2X) is posted on our website under the “Discretionary Sales Surtax” category along with a listing of all the combined sales tax rates for Florida. The sales tax bracket charts help dealers accurately compute tax due on sales between whole dollar amounts, which cannot be calculated on a straight percentage basis.

Dealers are **not** entitled to a collection allowance if they file a paper tax return or pay tax by check or money order. To file and pay state and local sales and use tax electronically, visit www.myflorida.com/dor. Dealers may:

- Use the Department's website to file and pay tax electronically, or
- Purchase a product from a software vendor.

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 forms and other information, visit our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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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