



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Putnam County Local Government Infrastructure Surtax  
Continues at 1% Rate**

**The combined state and local sales and use tax rate for Putnam County will continue to be 7.0%** (1% infrastructure surtax and 6% state sales tax). All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

The 1% infrastructure surtax scheduled to expire December 31, 2017, is extended through December 31, 2032, as approved by the Putnam County Board of County Commissioners.

**Putnam County dealers who file paper tax returns were mailed 2015 sales and use tax returns in December 2014.** The paper sales and use tax returns have the surtax rate printed on them. A *Common Sales Tax Brackets* chart (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](http://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:** Putnam County Resolution 2015-5; 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](http://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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