



## Tax Information Publication

# TIP

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### Jackson County School Capital Outlay Surtax Rate Changes January 1, 2016 and July 1, 2016

**Effective January 1, 2016, the combined state and local sales and use tax rate for Jackson County will be seven percent (7%).** The Jackson County 0.5 percent school capital outlay surtax expires on December 31, 2015. Therefore, effective January 1, 2016, dealers in Jackson County must only collect and remit sales and use tax at the state and local rate of seven percent (7%).

The School Board of Jackson County passed Resolution 01-21-14-01 which was approved by voters on May 6, 2014. The wording of the adopted resolution caused a gap in the collection and distribution of the 0.5 % school capital outlay surtax for the period from January 1, 2016 through June 30, 2016. A Consent Judgment (Case Number: 14-427 CA) was signed on December 17, 2014 directing the Department of Revenue to collect and disburse the school capital outlay surtax for the period of July 1, 2016 through December 31, 2025.

**Effective July 1, 2016, the combined state and local sales and use tax rate for Jackson County will be 7.5%** (6% state sales tax, 1% small county surtax, and 0.5% school capital outlay surtax). Therefore, effective July 1, 2016, dealers in Jackson County must collect the combined state and local sales and use tax for Jackson County at 7.5%. The surtax will remain in effect until December 31, 2025.

**Jackson County dealers who file monthly or quarterly paper tax returns will be mailed their 2016 sales and use tax returns in December 2015 and again in July 2016.** The tax returns mailed in December 2015 will contain coupons for the entire year with the one (1%) percent local surtax rate printed on each coupon return. You will use these returns for your January through June reporting periods. You will get new returns in July 2016 showing the one and a half percent (1.5%) local surtax rate for the reporting periods of July through December 2016. Please destroy or disregard the returns with a one percent surtax rate printed for July through December 2016. The paper sales and use tax returns mailed in July 2016 will contain coupons for the periods of July through December 2016 with the one and a half percent (1.5%) surtax rate printed on each coupon return.

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: School Board of Jackson County Resolution 01-21-14-01 (May 6, 2014); Consent Judgment (Case Number: 14-427 CA) (December 17, 2014); 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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