



Tax Information Publication

TIP

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Polk County 0.5% Indigent Care Surtax is Extended

The combined state and local sales and use tax rate for Polk County will continue to be 7%*. The combined rate is composed of the 6% state sales tax plus the 0.5% indigent care surtax and 0.5% school capital outlay surtax. All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

A *Common Sales Tax Brackets* table (Form DR-2X), along with a listing of all the combined sales tax rates for Florida, is posted on our website under the “Discretionary Sales Surtax” category. 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.

Polk County Ordinance Number 2015-061, amended by Ordinance Number 2015-076, extends the expiration date of the 0.5% indigent care surtax that was scheduled to expire December 31, 2019, to December 31, 2044.

*The combined rate will be 7% for most sales tax transactions. Other combined rates may apply to certain sales, such as electricity and amusement machines. The combined rate does not include local option surtax for transient rentals.

References: Polk County Ordinances 2015-061 and 2015-076; 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.floridarevenue.com or call Taxpayer Services at 800-352-3671, 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.

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