



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: **08A01-01**

Date:  
**January 7, 2008**

**Franklin County Levies A One Percent Discretionary Sales Surtax  
Beginning January 1, 2008**

Effective January 1, 2008, sales tax dealers in Franklin County must begin collecting a one percent discretionary sales surtax. The levy of this surtax is the result of approval by the Franklin County Board of County Commissioners of Ordinance Number 2007-28.

Effective January 1, 2008, the combined tax rate for Franklin County will be seven percent. This consists of:

- 6% State sales tax rate**
- 1% Small County Surtax**

Effective January 1, 2008, all sales tax dealers are required to collect or accrue the one percent Franklin County discretionary sales surtax, in addition to the state's six percent sales tax, on the sale or use of taxable merchandise or taxable services delivered into Franklin County.

The 2008 sales tax coupon books have been mailed and these coupons indicate the new 1% (.0100) surtax rate for Franklin County.

The Department of Revenue will administer the one percent discretionary sales surtax. All monies collected for this surtax must be remitted and reported to the Department with the state sales and use tax on the appropriate sales and use tax return. We have enclosed a brochure on discretionary sales surtax for your review (GT-800019). There is also surtax information in the instructions you received with your coupon books or end of the year returns mailed to you in December 2007.

The amount of money distributed to Franklin County depends upon proper completion of the back of each sales and use tax return. Please make certain you complete **ALL** of the appropriate lines including the **discretionary sales surtax lines** on all future tax returns.

Your 2008 sales tax coupon books and all other tax returns printed for tax filing periods in 2008 will include the new rates. A Sales Tax Rate Table ([Form DR-2X](#)) is enclosed for your convenience (see 7% rates).

This new discretionary sales surtax as originally passed begins January 1, 2008, and has no expiration date. Also enclosed is a discretionary sales surtax rate sheet ([Form DR-15DSS](#)) issued for the 2008 surtax rates and effective/expiration dates. You should have already received this form in a prior mailing from the Department.

The Department offers free tax seminars. To enroll in any of our FREE tax seminars please visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on "Taxes," then click on "Free Tax Seminars" under the "Tax Information" heading, or call a local Department of Revenue service center.

**References: Franklin County Ordinance 2007-28; Sections 212.054, 212.055(1) and (2), 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 Internet site 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.**

**Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.**

**For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.**