



Florida Department of Revenue
Tax Information Publication

TIP

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Liberty County Increases Its Sales Surtax to 1.5 Percent
Beginning January 1, 2012

Effective January 1, 2012, sales tax dealers in Liberty County must begin collecting surtax at the rate of 1.5 percent. The Liberty County School Board adopted Resolution 11-01 which levies a .5% school capital outlay sales surtax beginning in January. Current and future state and local tax rates are listed below:

State or Local Tax	Current Tax Rates	Tax rates on 1/1/2012
State sales and use tax rate	6%	6%
Discretionary sales surtax	1%	1%
School capital outlay surtax	0%	.5%
Combined Tax Rate	7%	7.5%

Sales tax dealers should report and pay all tax collections to the Department of Revenue on the appropriate sales and use tax return.

In December, the Department will mail 2012 sales and use tax coupon booklets and instructions to monthly and quarterly paper filers. The 1.5 percent (1.5%) surtax rate will be printed on each return. If you file semi-annually or annually, your tax returns will be mailed at the usual time and will include the correct discretionary sales surtax rate.

The *Sales Tax Rate Table* (Form DR-2X) provides bracket information and is posted on the Department's Internet site.

References: Liberty County Resolution 11-01; Sections 212.054 and 212.055(6), 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 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, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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