



Florida Department of Revenue
Tax Information Publication

TIP

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**Martin County .5 Percent Infrastructure Surtax Will Expire
December 31, 2011**

The Martin County .5 percent (0.5%) Infrastructure Surtax will expire on December 31, 2011. Therefore, beginning January 1, 2012, sales tax dealers in Martin County will collect and remit sales and use tax at the state rate of six percent (6%).

Surtax will continue to apply to all taxable transactions conducted through December 31, 2011. Sales tax dealers must remit the surtax to the Department of Revenue on the appropriate sales and use tax returns.

Sales and deliveries of taxable merchandise into counties that levy a surtax remain subject to the surtax rate in effect for those counties where the delivery occurs.

In December, the Department will mail 2012 sales and use tax coupon booklets and instructions to monthly and quarterly paper filers. The zero (0.0%) 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 surtax rate.

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

Note: The state sales and use tax rate for electric power and energy remains at seven percent (7%).

References: Sections 212.054 and 212.055(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 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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