



Florida Department of Revenue
Tax Information Publication

TIP

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**Flagler County Discretionary Sales Surtax
Continues at 1% Rate**

Flagler County dealers are required to collect or accrue a **1% Flagler County discretionary sales surtax**, in addition to the 6% state sales tax, on the sale or use of taxable merchandise or taxable services delivered into Flagler County.

- The .5% Local Government Infrastructure surtax scheduled to expire 12/31/2012 is replaced with a .5% Small County surtax beginning 01/01/2013 through 12/31/2032 as approved by the Flagler County Board of County Commissioners.
- The .5% School Capital Outlay surtax scheduled to expire 12/31/2012 is extended through 12/31/2022 as approved by the Flagler County School Board.

The combined state and local sales and use tax rate for Flagler County will continue to be 7%. All state sales and use tax and local surtax collected must be remitted and reported to the Department of Revenue.

Flagler County dealers who file paper tax returns will be mailed 2013 sales and use tax returns in December; paper DR-15 or DR-15EZ sales and use tax returns will have “Surtax Rate .0100” printed on them. A *Sales Tax Rate Table* (Form DR-2X) is posted on our website (www.myflorida.com/dor) to help dealers accurately collect tax due using the bracket system (see 7% rate).

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 or to enroll to file and pay tax electronically, visit: www.myflorida.com/dor. Dealers may:

- Use the Department’s website to file and pay tax electronically, or
- Purchase software (a list of approved software vendors is posted on our website).

References: Flagler County Ordinance 2012-08 and Flagler County School Board Resolution 2011-12-11; 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 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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