



Florida Department of Revenue  
Tax Information Publication

**TIP**

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

Holmes County dealers are required to collect or accrue a **1% Holmes 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 Holmes County.

The 1% Small County Surtax scheduled to expire 12/31/2013 is extended through 12/31/2028 as approved by the Holmes County Board of County Commissioners.

**The combined state and local sales and use tax rate for Holmes 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.

**Holmes County dealers who file paper tax returns will be mailed 2014 sales and use tax returns in December 2013;** 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](http://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](http://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: Holmes County Ordinance 13-01; 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](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.

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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