



## Tax Information Publication

# TIP

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### Flagler County School Capital Outlay Surtax Continues at 0.5% Rate

**The combined state and local sales and use tax rate for Flagler County will continue to be 7%.** Voters approved a Flagler County School Board resolution on November 8, 2022, extending the expiration date of the 0.5% school capital outlay surtax that was scheduled to expire December 31, 2022, to December 31, 2032.

The combined rate for Flagler County is composed of the 6% state sales tax plus the 0.5% small county surtax and 0.5% school capital outlay surtax. All state sales and use tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

To calculate the total tax amount due, multiply the total amount of the sale or the taxable amount of each item by the total tax rate (state sales and use tax rate + surtax rate). The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4. The total tax to be collected must be shown on each invoice.

**References: Flagler County School Board Resolution No. 2021/22-10, Flagler County Resolution 2022-45; 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 the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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