



## Tax Information Publication

# TIP

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### **Franklin County Adds a 0.5% School Capital Outlay Surtax Beginning January 1, 2023**

**Beginning January 1, 2023, the combined state and local sales and use tax rate for Franklin County will be 7.5%.** Voters approved a Franklin County School Board resolution adopting a 0.5% school capital outlay surtax on November 8, 2022. The surtax rate is effective January 1, 2023, and will remain in effect until December 31, 2042.

The new combined rate for Franklin County is composed of the 6% state sales tax plus the 1% small county surtax and 0.5% school capital outlay surtax.

Dealers should begin collecting the new combined 7.5% rate on January 1, 2023. 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: Franklin County School Board Resolution No. 2022-001; Sections 212.054 and 212.055, Florida Statutes**

#### **For More Information**

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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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