



## Tax Information Publication

# TIP

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### **Collier County 1% Local Government Infrastructure Surtax Repealed Effective December 31, 2023**

Effective December 31, 2023, the 1% infrastructure sales surtax imposed in Collier County is repealed. On October 10, 2023, the Collier County Board of County Commissioners passed Ordinance 2023-45, repealing the surtax.

Florida's state sales tax rate of 6% continues to apply to sales in Collier County. Dealers should begin collecting sales tax at the rate of 6% on sales in Collier County beginning January 1, 2024.

**References: Collier County Ordinance 2023-45; 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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