



Tax Information Publication

TIP

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Changes in Local Communications Services Tax Rates Effective January 1, 2024

Effective January 1, 2024, some local communications services tax (CST) rates will change. Total local CST rates include: (1) the local rate imposed under the CST statute; and (2) any discretionary sales surtax that may be imposed under the sales and use tax statute. The new rates below are effective for all bills issued on or after January 1, 2024, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Florida Department of Revenue (Department).

Local rate increases are prohibited until January 1, 2026 (see [TIP 23A19-01.pdf](#)). Local rate decreases and repeals are still allowable under section 202.19(1), Florida Statutes.

The Collier County Board of County Commissioners repealed the local government infrastructure surtax. The following local CST rates are due to changes in the county discretionary sales surtax in which the jurisdiction is located.

January 2024 CST Rate Changes Due to Change in Discretionary Sales Surtax Rate	New Total Local Rate
COLLIER	
COLLIER Unincorporated Area	2.100%
EVERGLADES CITY	3.900%
MARCO ISLAND	2.100%
NAPLES	5.220%

A rate schedule containing all local CST rates, including the new rates effective January 1, 2024, is available with the online version of this TIP, or local CST rates may be downloaded from the Department's website at floridarevenue.com/taxes/rates.

References: Sections 202.19, 202.20, 202.21, 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 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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