

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03A01-04**

**Date Issued: Apr 21, 2003**

**JEFFERSON COUNTY 7 PERCENT SALES TAX RATE  
REMAINS IN EFFECT**

Jefferson County Ordinance No. 03-01 extends the county's 1 percent small county discretionary sales surtax beyond its original May 31, 2003, expiration date. This ordinance has no termination date; therefore, the surtax **will not expire** until December 31 of the year in which a terminating ordinance is passed.

**Dealers Located Inside Jefferson County**

Sales tax dealers in Jefferson County should disregard the surtax expiration notice on the discretionary sales surtax rate schedule included with the 2003 sales and use tax return coupon booklet. Dealers must continue collecting the 1 percent discretionary sales surtax. This 1 percent surtax is added to the state's 6 percent sales and use tax for **a total of 7 percent** on most taxable transactions occurring in Jefferson County.

Dealers in Jefferson County **will not** receive new sales and use tax returns to report the June through December 2003 collections. Dealers should continue to use the preprinted sales and use tax returns previously furnished by the Department of Revenue. A revised form DR-15DSS is enclosed.

Sales tax dealers located in Jefferson County are still required to collect and remit surtax on sales of taxable merchandise or taxable services delivered into another county at the rate of surtax imposed in that other county.

**Dealers Located Outside Jefferson County**

Sales tax dealers located outside Jefferson County who are selling and delivering taxable merchandise or taxable services

into Jefferson County must continue to collect and remit the 1 percent discretionary sales surtax.

References: Jefferson County Ordinance No. 03-01; Section 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 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.