Florida Department of Revenue Tax Information Publication

TIP

No: **08A19-04**

Date Issued: November 24, 2008

CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES EFFECTIVE JANUARY 1, 2009

Effective January 1, 2009, numerous local communications services tax (CST) rates will change. These local tax rate changes are pursuant to an ordinance adopted by the governing authority of the county or municipality. The local tax rate for CST includes both the local rate imposed under the CST statute (Section 202.19, Florida Statutes) and the discretionary sales surtax imposed under the sales and use tax statute (Section 212.055, F.S.). The new rates are effective for all bills issued on or after January 1, 2009, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department. This TIP includes rate changes due to changes in the county discretionary sales surtax.

The following jurisdictions will have a rate change due to a local ordinance:

January 2009 - CST Rate Changes	Total Local Rate
Biscayne Park - Miami-Dade County	5.72%
Gulf Breeze - Santa Rosa County	3.30%
Hialeah – Miami-Dade County	6.37%
Key West – Monroe County	6.12%
Montverde - Lake County	5.70%
Tallahassee – Leon County	6.90%
Treasure Island – Pinellas County	5.82%
Webster – Sumter County	5.72%

The following counties have a change in their county discretionary sales surtax. This means that the local CST rate for the county and each jurisdiction within the county will change.

January 2009 - CST Rate Changes Due to Change in Discretionary Sales Surtax Rate	Total Local Rate
ALACHUA COUNTY	
Alachua Unincorporated Area	7.400%
Alachua	5.720%

Archer	5.720%
Gainesville	6.070%
Hawthorne	5.720%
High Springs	5.720%
La Crosse	3.920%
Micanopy	5.600%
Newberry	4.700%
Waldo	5.720%
CALHOUN COUNTY	
Calhoun Unincorporated Area	2.640%
Altha	6.020%
Blountstown	6.020%
GADSDEN COUNTY	
Gadsden Unincorporated Area	2.640%
Chattahoochee	6.020%
Greensboro	5.920%
Gretna	4.820%
Havana	6.020%
Midway	4.500%
Quincy	6.020%

The enclosed rate schedule contains all the local rates, including the new rates, effective January 1, 2009. You may also visit the Department's Internet site at **www.myflorida.com/dor** to download the list of CST rates.

Taxing Jurisdiction Removed

Effective January 1, 2009, Cedar Grove (located in Bay County) and its local tax rate (4.92%) will be removed from the list of local taxing jurisdictions for communications services tax because the town's charter was dissolved effective December 31, 2008. Service addresses located in Cedar Grove should be changed to the unincorporated area of Bay County, and taxed at the Bay County Unincorporated Area rate beginning January 1, 2009. For more information, see TIP 08A19-09.

References: Sections 165.051, 202.19, 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 our Internet site at 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.

Persons with hearing or speech impairments may 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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
ALACHUA			
Unincorporated Area	7.400%	01012009	NONE
ALACHUA	5.720%	01012009	NONE
ARCHER	5.720%	01012009	NONE
GAINESVILLE	6.070%	01012009	NONE
HAWTHORNE	5.720%	01012009	NONE
HIGH SPRINGS	5.720%	01012009	NONE
LA CROSSE	3.920%	01012009	NONE
MICANOPY	5.600%	01012009	NONE
NEWBERRY		01012009	NONE
WALDO	5.720%	01012009	NONE
BAKER			
Unincorporated Area	2.340%	01012009	NONE
GLEN ST MARY	5.800%	01012009	NONE
MACCLENNY		01012009	NONE
BAY			
Unincorporated Area	1.840%	01012009	NONE
CALLAWAY		01012009	NONE
LYNN HAVEN		01012009	NONE
MEXICO BEACH		01012009	NONE
PANAMA CITY	5.220%	01012009	NONE
PANAMA CITY BEACH	5.220%	01012009	NONE
PARKER	5.220%	01012009	NONE
SPRINGFIELD	5.220%	01012009	NONE
BRADFORD			
Unincorporated Area	1.240%	01012009	NONE
BROOKER	3.600%	01012009	NONE
HAMPTON		01012009	NONE
LAWTEY	1.700%	01012009	NONE
STARKE		01012009	NONE
BREVARD			
Unincorporated Area	5.220%	01012009	NONE
CAPE CANAVERAL		01012009	NONE
COCOA		01012009	NONE
COCOA BEACH		01012009	NONE
GRANT-VALKARIA		01012009	NONE
INDIALANTIC		01012009	NONE
INDIAN HARBOR BEACH		01012009	NONE
MALABAR		01012009	NONE
MELBOURNE	5.930%	01012009	NONE
MELBOURNE BEACH	5.220%	01012009	NONE
MELBOURNE VILLAGE	5.220%	01012009	NONE
PALM BAY	5.220%	01012009	NONE
PALM SHORES		01012009	NONE
ROCKLEDGE		01012009	NONE
SATELLITE BEACH	5.220%	01012009	NONE
TITUSVILLE	5.420%	01012009	NONE
WEST MELBOURNE	5.520%	01012009	NONE

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Jurisdiction in COUNTY/City	Total Local	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
Order	Rate	,	,
BROWARD			
Unincorporated Area	5.220%	01012009	NONE
COCONUT CREEK	5.220%	01012009	NONE
COOPER CITY	4.800%	01012009	NONE
CORAL SPRINGS	5.220%	01012009	NONE
DANIA BEACH	5.320%	01012009	NONE
DAVIE	5.200%	01012009	NONE
DEERFIELD BEACH	5.220%	01012009	NONE
FORT LAUDERDALE	5.220%	01012009	NONE
HALLANDALE BEACH	5.220%	01012009	NONE
HILLSBORO BEACH	1.200%	01012009	NONE
HOLLYWOOD	5.220%	01012009	NONE
LAUDERDALE LAKES	5.320%	01012009	NONE
LAUDERDALE-BY-THE-SEA	5.220%	01012009	NONE
LAUDERHILL	5.220%	01012009	NONE
LAZY LAKE	0.600%	01012009	NONE
LIGHTHOUSE POINT	6.220%	01012009	NONE
MARGATE	5.320%	01012009	NONE
MIRAMAR	5.220%	01012009	NONE
NORTH LAUDERDALE	5.220%	01012009	NONE
OAKLAND PARK	5.420%	01012009	NONE
PARKLAND	5.220%	01012009	NONE
PEMBROKE PARK	5.220%	01012009	NONE
PEMBROKE PINES	5.420%	01012009	NONE
PLANTATION	5.220%	01012009	NONE
POMPANO BEACH	5.220%	01012009	NONE
SEA RANCH LAKES	5.220%	01012009	NONE
SOUTHWEST RANCHES		01012009	NONE
SUNRISE		01012009	NONE
TAMARAC	5.220%	01012009	NONE
WEST PARK	5.220%	01012009	NONE
WESTON	5.220%	01012009	NONE
WILTON MANORS	5.620%	01012009	NONE
CALHOUN			
Unincorporated Area	2.640%	01012009	NONE
ALTHA	6.020%	01012009	NONE
BLOUNTSTOWN	6.020%	01012009	NONE
CHARLOTTE			
Unincorporated Area		01012009	NONE
PUNTA GORDA	5.820%	01012009	NONE
CITRUS			
Unincorporated Area	2.240%	01012009	NONE
CRYSTAL RIVER		01012009	NONE
INVERNESS	5.320%	01012009	NONE
CLAY			
Unincorporated Area	6.520%	01012009	NONE
GREEN COVE SPRINGS	5.820%	01012009	NONE
KEYSTONE HEIGHTS	4.600%	01012009	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
CLAY - Continued			
ORANGE PARK	5.820%	01012009	NONE
PENNEY FARMS	5.820%	01012009	NONE
COLLIER			
Unincorporated Area	2.100%	01012009	NONE
EVERGLADES CITY		01012009	NONE
MARCO ISLAND		01012009	NONE
NAPLES		01012009	NONE
COLUMBIA			
Unincorporated Area	1.900%	01012009	NONE
FORT WHITE		01012009	NONE
LAKE CITY		01012009	NONE
DESOTO			
Unincorporated Area	2.940%	01012009	NONE
ARCADIA	5.820%	01012009	NONE
DIXIE			
Unincorporated Area	2.340%	01012009	NONE
CROSS CITY		01012009	NONE
HORSESHOE BEACH		01012009	NONE
DUVAL			
ATLANTIC BEACH	5.820%	01012009	NONE
BALDWIN		01012009	NONE
JACKSONVILLE BEACH		01012009	NONE
JACKSONVILLE DUVAL		01012009	NONE
NEPTUNE BEACH	5.820%	01012009	NONE
ESCAMBIA			
Unincorporated Area	2.740%	01012009	NONE
CENTURY	3.000%	01012009	NONE
PENSACOLA	6.120%	01012009	NONE
FLAGLER			
Unincorporated Area	2.540%	01012009	NONE
BEVERLY BEACH		01012009	NONE
BUNNELL	6.450%	01012009	NONE
FLAGLER BEACH	5.800%	01012009	NONE
MARINELAND	1.100%	01012009	NONE
PALM COAST	5.920%	01012009	NONE
FRANKLIN			
Unincorporated Area		01012009	NONE
APALACHICOLA	4.200%	01012009	NONE
CARRABELLE	6.420%	01012009	NONE
GADSDEN			
Unincorporated Area		01012009	NONE
CHATTAHOOCHEE		01012009	NONE
GREENSBORO		01012009	NONE
GRETNA		01012009	NONE
HAVANA		01012009	NONE
MIDWAY		01012009	NONE
QUINCY	6.020%	01012009	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
GILCHRIST			
Unincorporated Area		01012009	NONE
BELL	5.000%	01012009	NONE
FANNING SPRINGS	6.120%	01012009	NONE
TRENTON	5.720%	01012009	NONE
GLADES			
Unincorporated Area	2.440%	01012009	NONE
MOORE HAVEN	1.800%	01012009	NONE
GULF			
Unincorporated Area	1.040%	01012009	NONE
PORT ST JOE	5.720%	01012009	NONE
WEWAHITCHKA	5.720%	01012009	NONE
HAMILTON			
Unincorporated Area	0.900%	01012009	NONE
JASPER		01012009	NONE
JENNINGS	5.700%	01012009	NONE
WHITE SPRINGS	5.600%	01012009	NONE
HARDEE			
Unincorporated Area	1.840%	01012009	NONE
BOWLING GREEN	3.820%	01012009	NONE
WAUCHULA	5.600%	01012009	NONE
ZOLFO SPRINGS	2.820%	01012009	NONE
HENDRY			
Unincorporated Area	2.440%	01012009	NONE
CLEWISTON		01012009	NONE
LABELLE	4.820%	01012009	NONE
HERNANDO			
Unincorporated Area	1.700%	01012009	NONE
BROOKSVILLE		01012009	NONE
WEEKI WACHEE	0.400%	01012009	NONE
HIGHLANDS			
Unincorporated Area	2.440%	01012009	NONE
AVON PARK		01012009	NONE
LAKE PLACID		01012009	NONE
SEBRING	5.820%	01012009	NONE
HILLSBOROUGH			
Unincorporated Area		01012009	NONE
PLANT CITY		01012009	NONE
TAMPA		01012009	NONE
TEMPLE TERRACE	6.000%	01012009	NONE
HOLMES			
Unincorporated Area		01012009	NONE
BONIFAY		01012009	NONE
ESTO		01012009	NONE
NOMA		01012009	NONE
PONCE DE LEON		01012009	NONE
WESTVILLE	1.500%	01012009	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
INDIAN RIVER			
Unincorporated Area	2.440%	01012009	NONE
FELLSMERE	5.820%	01012009	NONE
INDIAN RIVER SHORES	3.400%	01012009	NONE
ORCHID	2.700%	01012009	NONE
SEBASTIAN	5.820%	01012009	NONE
VERO BEACH	5.720%	01012009	NONE
JACKSON			
Unincorporated Area	2.540%	01012009	NONE
ALFORD		01012009	NONE
BASCOM		01012009	NONE
CAMPBELLTON	5.920%	01012009	NONE
COTTONDALE		01012009	NONE
GRACEVILLE		01012009	NONE
GRAND RIDGE		01012009	NONE
GREENWOOD	5.920%	01012009	NONE
JACOB CITY	0.700%	01012009	NONE
MALONE		01012009	NONE
MARIANNA	5.920%	01012009	NONE
SNEADS	4.000%	01012009	NONE
JEFFERSON			
Unincorporated Area	1.640%	01012009	NONE
MONTICELLO	5.000%	01012009	NONE
LAFAYETTE			
Unincorporated Area	2.340%	01012009	NONE
MAYO		01012009	NONE
LAKE			,,,,,,
Unincorporated Area	2 540%	01012009	NONE
ASTATULA		01012009	NONE
CLERMONT		01012009	NONE
EUSTIS		01012009	NONE
FRUITLAND PARK		01012009	NONE
GROVELAND		01012009	NONE
HOWEY-IN-THE-HILLS		01012009	NONE
LADY LAKE		01012009	NONE
LEESBURG		01012009	NONE
MASCOTTE		01012009	NONE
MINNEOLA		01012009	NONE
MONTVERDE		01012009	NONE
MOUNT DORA		01012009	
TAVARES		01012009	NONE
UMATILLA		01012009	NONE
LEE			
Unincorporated Area	3.610%	01012009	NONE
BONITA SPRINGS		01012009	NONE
CAPE CORAL		01012009	NONE
FORT MYERS		01012009	NONE
FORT MYERS BEACH		01012009	NONE
	,		

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
LEE - Continued			
SANIBEL	5.220%	01012009	NONE
LEON			
Unincorporated Area	6.020%	01012009	NONE
TALLAHASSEE	6.900%	01012009	NONE
LEVY			
Unincorporated Area	2,340%	01012009	NONE
BRONSON		01012009	NONE
CEDAR KEY		01012009	NONE
CHIEFLAND	5.720%	01012009	NONE
FANNING SPRINGS	6.120%	01012009	NONE
INGLIS	5.720%	01012009	NONE
OTTER CREEK	1.200%	01012009	NONE
WILLISTON	5.720%	01012009	NONE
YANKEETOWN	6.220%	01012009	NONE
LIBERTY			
Unincorporated Area	1.200%	01012009	NONE
BRISTOL	5.820%	01012009	NONE
MADISON			
Unincorporated Area	2.640%	01012009	NONE
GREENVILLE	5.420%	01012009	NONE
LEE	6.020%	01012009	NONE
MADISON	6.020%	01012009	NONE
MANATEE			
Unincorporated Area	2.140%	01012009	NONE
ANNA MARIA		01012009	NONE
BRADENTON	6.020%	01012009	NONE
BRADENTON BEACH	6.020%	01012009	NONE
HOLMES BEACH	5.520%	01012009	NONE
LONGBOAT KEY	5.520%	01012009	NONE
PALMETTO	5.720%	01012009	NONE
MARION			
Unincorporated Area		01012009	NONE
BELLEVIEW		01012009	NONE
DUNNELLON		01012009	NONE
MCINTOSH		01012009	NONE
OCALA		01012009	NONE
REDDICK	1.600%	01012009	NONE
MARTIN			
Unincorporated Area	2.140%	01012009	NONE
JUPITER ISLAND		01012009	NONE
OCEAN BREEZE PARK		01012009	NONE
SEWALLS POINT		01012009	NONE
STUART	5.520%	01012009	NONE
MIAMI-DADE			
Unincorporated Area		01012009	NONE
AVENTURA		01012009	NONE
BAL HARBOUR VILLAGE	5.720%	01012009	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
MIAMI-DADE - Continued			
BAY HARBOR ISLANDS	5.720%	01012009	NONE
BISCAYNE PARK	5.720%	01012009	NONE
CORAL GABLES	5.720%	01012009	NONE
CUTLER BAY	5.720%	01012009	NONE
DORAL	5.720%	01012009	NONE
EL PORTAL	6.100%	01012009	NONE
FLORIDA CITY	5.920%	01012009	NONE
GOLDEN BEACH	2.620%	01012009	NONE
HIALEAH		01012009	
HIALEAH GARDENS		01012009	
HOMESTEAD	5.920%	01012009	NONE
INDIAN CREEK VILLAGE	1.200%	01012009	NONE
ISLANDIA	0.500%	01012009	NONE
KEY BISCAYNE	5.720%	01012009	NONE
MEDLEY	6.720%	01012009	NONE
MIAMI		01012009	NONE
MIAMI BEACH	5.720%	01012009	NONE
MIAMI GARDENS		01012009	
MIAMI LAKES		01012009	NONE
MIAMI SHORES VILLAGE	6.220%	01012009	NONE
MIAMI SPRINGS		01012009	NONE
NORTH BAY VILLAGE	5.400%	01012009	NONE
NORTH MIAMI		01012009	
NORTH MIAMI BEACH	5.720%	01012009	NONE
OPA-LOCKA		01012009	
PALMETTO BAY		01012009	NONE
PINECREST	6.020%	01012009	NONE
SOUTH MIAMI	5.720%	01012009	NONE
SUNNY ISLES BEACH		01012009	NONE
SURFSIDE	5.720%	01012009	NONE
SWEETWATER	5.720%	01012009	NONE
VIRGINIA GARDENS	5.720%	01012009	NONE
WEST MIAMI	4.900%	01012009	NONE
MONROE			
Unincorporated Area	2.540%	01012009	NONE
ISLAMORADA		01012009	
KEY COLONY BEACH		01012009	NONE
KEY WEST		01012009	NONE
LAYTON		01012009	NONE
MARATHON		01012009	
NASSAU			
Unincorporated Area	2.440%	01012009	NONE
CALLAHAN		01012009	NONE
FERNANDINA BEACH		01012009	NONE
HILLIARD	5.820%		NONE
OKALOOSA	0.02070	5.012000	710112
Unincorporated Area	2 300%	01012009	NONE
Omnourporated Area	2.300%	01012009	INOINE

Jurisdiction in COUNTY/City	Total Local	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
Order	Rate	((
OKALOOSA-Continued			
CINCO BAYOU	5 120%	01012009	NONE
CRESTVIEW		01012009	NONE
DESTIN		01012009	NONE
FORT WALTON BEACH		01012009	NONE
LAUREL HILL		01012009	NONE
MARY ESTHER		01012009	NONE
NICEVILLE		01012009	NONE
SHALIMAR		01012009	NONE
VALPARAISO	5.220%	01012009	NONE
OKEECHOBEE			
Unincorporated Area		01012009	NONE
OKEECHOBEE	5.700%	01012009	NONE
ORANGE			
Unincorporated Area	5.280%	01012009	NONE
APOPKA	6.420%	01012009	NONE
BAY LAKE	0.300%	01012009	NONE
BELLE ISLE	5.520%	01012009	NONE
EATONVILLE	5.520%	01012009	NONE
EDGEWOOD	5.520%	01012009	NONE
LAKE BUENA VISTA	0.300%	01012009	NONE
MAITLAND	5.520%	01012009	NONE
OAKLAND	5.520%	01012009	NONE
OCOEE	5.520%	01012009	NONE
ORLANDO		01012009	NONE
WINDERMERE	5.520%	01012009	NONE
WINTER GARDEN		01012009	NONE
WINTER PARK	6.020%		NONE
OSCEOLA			
Unincorporated Area	5 720%	01012009	NONE
KISSIMMEE		01012009	NONE
ST CLOUD		01012009	NONE
PALM BEACH	0.00070	01012000	NONE
Unincorporated Area	6.0200/	01012009	NONE
ATLANTIS		01012009	NONE
BELLE GLADE			
		01012009	NONE
BOCA RATON		01012009	NONE
BOYNTON BEACH		01012009	NONE
BRINY BREEZES		01012009	NONE
CLOUD LAKE		01012009	NONE
DELRAY BEACH		01012009	NONE
GLEN RIDGE		01012009	NONE
GOLF		01012009	NONE
GREENACRES		01012009	NONE
GULF STREAM		01012009	NONE
HAVERHILL		01012009	NONE
HIGHLAND BEACH		01012009	NONE
HYPOLUXO		01012009	NONE
JUNO BEACH	5.520%	01012009	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
PALM BEACH - Continued			
JUPITER	5.520%	01012009	NONE
JUPITER INLET COLONY	0.300%	01012009	NONE
LAKE CLARKE SHORES	5.520%	01012009	NONE
LAKE PARK	5.620%	01012009	NONE
LAKE WORTH	5.520%	01012009	NONE
LANTANA	5.720%	01012009	NONE
LOXAHATCHEE GROVES	5.520%	01012009	NONE
MANALAPAN	1.900%	01012009	NONE
MANGONIA PARK	5.920%	01012009	NONE
NORTH PALM BEACH	5.520%	01012009	NONE
OCEAN RIDGE	2.300%	01012009	NONE
PAHOKEE		01012009	NONE
PALM BEACH	5.520%	01012009	NONE
PALM BEACH GARDENS	1.800%	01012009	NONE
PALM BEACH SHORES	5.820%	01012009	NONE
PALM SPRINGS	5.620%	01012009	NONE
RIVIERA BEACH	5.520%	01012009	NONE
ROYAL PALM BEACH		01012009	NONE
SOUTH BAY	5.400%	01012009	NONE
SOUTH PALM BEACH		01012009	NONE
TEQUESTA		01012009	NONE
WELLINGTON		01012009	NONE
WEST PALM BEACH		01012009	NONE
PASCO			
Unincorporated Area	2.440%	01012009	NONE
DADE CITY		01012009	NONE
NEW PORT RICHEY		01012009	NONE
PORT RICHEY		01012009	NONE
SAN ANTONIO		01012009	NONE
ST LEO		01012009	NONE
ZEPHYRHILLS		01012009	NONE
PINELLAS			
Unincorporated Area	5.820%	01012009	NONE
BELLEAIR		01012009	NONE
BELLEAIR BEACH		01012009	NONE
BELLEAIR BLUFFS		01012009	NONE
BELLEAIR SHORE		01012009	NONE
CLEARWATER		01012009	NONE
DUNEDIN		01012009	NONE
GULFPORT		01012009	NONE
INDIAN ROCKS BEACH		01012009	NONE
INDIAN SHORES		01012009	NONE
KENNETH CITY		01012009	NONE
LARGO		01012009	NONE
MADEIRA BEACH		01012009	NONE
NORTH REDINGTON BEACH		01012009	NONE
OLDSMAR		01012009	NONE
OLDOWAIN	0.420 /0	01012009	INOINE

Jurisdiction in COUNTY/City	Total Local	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
Order	Rate	((
PINELLAS - Continued			
PINELLAS PARK	6.000%	01012009	NONE
REDINGTON BEACH		01012009	NONE
REDINGTON SHORES	5.820%	01012009	NONE
SAFETY HARBOR		01012009	NONE
SEMINOLE		01012009	NONE
SOUTH PASADENA	6.320%	01012009	NONE
ST PETERSBURG		01012009	NONE
ST PETE BEACH	6.300%	01012009	NONE
TARPON SPRINGS		01012009	NONE
TREASURE ISLAND		01012009	NONE
POLK			
Unincorporated Area	5.820%	01012009	NONE
AUBURNDALE		01012009	NONE
BARTOW		01012009	NONE
DAVENPORT		01012009	NONE
DUNDEE		01012009	NONE
EAGLE LAKE		01012009	NONE
FORT MEADE		01012009	NONE
FROSTPROOF		01012009	NONE
HAINES CITY		01012009	NONE
HIGHLAND PARK		01012009	NONE
HILLCREST HEIGHTS		01012009	NONE
LAKE ALFRED	5.220%	01012009	NONE
LAKE HAMILTON		01012009	NONE
LAKE WALES		01012009	NONE
LAKELAND		01012009	NONE
MULBERRY	5.820%	01012009	NONE
POLK CITY	5.820%	01012009	NONE
WINTER HAVEN		01012009	NONE
PUTNAM			
Unincorporated Area	2.440%	01012009	NONE
CRESCENT CITY		01012009	NONE
INTERLACHEN		01012009	NONE
PALATKA		01012009	NONE
POMONA PARK		01012009	NONE
WELAKA	5.820%	01012009	NONE
ST JOHNS			
Unincorporated Area	1.840%	01012009	NONE
HASTINGS	5.220%	01012009	NONE
MARINELAND		01012009	NONE
ST AUGUSTINE		01012009	NONE
ST AUGUSTINE BEACH		01012009	NONE
ST LUCIE			
Unincorporated Area	2.140%	01012009	NONE
FORT PIERCE		01012009	NONE
PORT ST LUCIE		01012009	NONE
ST LUCIE VILLAGE	1.900%	01012009	NONE

Jurisdiction in COUNTY/City Order	Total Local Rate	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
SANTA ROSA			
Unincorporated Area	1.880%	01012009	NONE
GULF BREEZE		01012009	NONE
JAY		01012009	NONE
MILTON		01012009	NONE
SARASOTA			
Unincorporated Area	5.420%	01012009	NONE
LONGBOAT KEY	5.820%	01012009	NONE
NORTH PORT		01012009	NONE
SARASOTA	5.920%	01012009	NONE
VENICE	5.820%	01012009	NONE
SEMINOLE			
Unincorporated Area	5.720%	01012009	NONE
ALTAMONTE SPRINGS		01012009	NONE
CASSELBERRY		01012009	NONE
LAKE MARY		01012009	NONE
LONGWOOD		01012009	NONE
OVIEDO	6.160%	01012009	NONE
SANFORD	7.600%	01012009	NONE
WINTER SPRINGS	6.520%	01012009	NONE
SUMTER			
Unincorporated Area	2.340%	01012009	NONE
BUSHNELL		01012009	NONE
CENTER HILL	5.720%	01012009	NONE
COLEMAN	5.720%	01012009	NONE
WEBSTER	5.720%	01012009	NONE
WILDWOOD	5.720%	01012009	NONE
SUWANNEE			
Unincorporated Area	2.440%	01012009	NONE
BRANFORD	5.200%	01012009	NONE
LIVE OAK	6.200%	01012009	NONE
TAYLOR			
Unincorporated Area	2.440%	01012009	NONE
PERRY	6.220%	01012009	NONE
UNION			
Unincorporated Area	2.340%	01012009	NONE
LAKE BUTLER		01012009	NONE
RAIFORD		01012009	NONE
WORTHINGTON SPRINGS	5.500%	01012009	NONE
VOLUSIA			
Unincorporated Area	5.520%	01012009	NONE
DAYTONA BEACH		01012009	NONE
DAYTONA BEACH SHORES		01012009	NONE
DEBARY		01012009	NONE
DELAND		01012009	NONE
DELTONA	6.520%	01012009	NONE
EDGEWATER	5.520%	01012009	NONE
FLAGLER BEACH	5.400%	01012009	NONE
HOLLY HILL	5.520%	01012009	NONE

			1
Jurisdiction in COUNTY/City	Total Local	Effective (MMDDYYYY)	Expiration (MMDDYYYY)
Order	Rate	(WINDDITTT)	(IMIMBBTTTT)
VOLUSIA - Continued			
LAKE HELEN	5.520%	01012009	NONE
NEW SMYRNA BEACH	5.520%	01012009	NONE
OAK HILL	3.800%	01012009	NONE
ORANGE CITY	5.520%	01012009	NONE
ORMOND BEACH	5.520%	01012009	NONE
PIERSON	5.400%	01012009	NONE
PONCE INLET	5.720%	01012009	NONE
PORT ORANGE	5.520%	01012009	NONE
SOUTH DAYTONA	6.020%	01012009	NONE
WAKULLA			
Unincorporated Area	2.440%	01012009	NONE
SOPCHOPPY	1.800%	01012009	NONE
ST MARKS	5.700%	01012009	NONE
WALTON			
Unincorporated Area	1.300%	01012009	NONE
DEFUNIAK SPRINGS	5.420%	01012009	NONE
FREEPORT	1.900%	01012009	NONE
PAXTON	3.200%	01012009	NONE
WASHINGTON			
Unincorporated Area	2.340%	01012009	NONE
CARYVILLE	5.720%	01012009	NONE
CHIPLEY	5.920%	01012009	NONE
EBRO	1.100%	01012009	NONE
VERNON	5.900%	01012009	NONE
WAUSAU	5.720%	01012009	NONE