



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Bay County Adds a One-Half Percent  
Discretionary Sales Surtax (School Capital Outlay Surcharge)  
Beginning January 1, 2011**

Effective January 1, 2011, sales tax dealers in Bay County must begin collecting the one-half percent (.5%) School Capital Outlay Surcharge. Bay County voters approved the levy of this sales surtax. The combined tax rate for Bay County will be 6.5 percent. The rate consists of:

<b>6.0%</b>	<b>State sales tax rate</b>
<b><u>0.5%</u></b>	<b>School Capital Outlay Surtax</b>
<b>6.5%</b>	<b>Total Combined Rate</b>

Effective January 1, 2011, all sales tax dealers will be required to collect or accrue the .5 percent (.5%) Bay County School Capital Outlay Surcharge, in addition to the state's 6 percent sales tax on the sale or use of taxable merchandise or taxable services delivered into Bay County. Enclosed is the *Sales Tax Rate Table (Form DR-2X)*.

The Department of Revenue will administer the one-half percent (.5%) School Capital Outlay Surtax. All monies collected for this surtax should be remitted and reported to the Department with the state sales and use tax on the appropriate sales and use tax return.

The amount of money distributed to Bay County depends on the proper completion of the back of each sales and use tax return. Please make sure you complete ALL of the appropriate lines including the discretionary sales surtax lines on all tax returns.

In December, monthly and quarterly filers will start receiving their 2011 Sales and Use Tax Return books and instructions. The surtax rate of .5 percent (5%) is printed on the face of each return. If you have a different filing schedule, you will receive your returns at the usual time printed with the correct discretionary sales surtax rate. The state sales and use tax rate in effect for electric power and energy will increase to 7.5 percent (7.5%).

**References: Bay County Resolution; Sections 212.054 and 212.055(6), 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.**

**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, Tallahassee, FL 32399-0112.**

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