



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Brevard County Adds a 0.5% Discretionary Sales Surtax  
Beginning January 1, 2015**

**The combined state and local sales and use tax rate for Brevard County will be 6.5%.** All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

Effective January 1, 2015, sales tax dealers in Brevard County must begin collecting the **0.5% Brevard County discretionary sales surtax**, in addition to the 6% state sales tax, on the sale or use of taxable merchandise or taxable services delivered into Brevard County.

The Brevard County School Board adopted Resolution Number 2014-01, which levies a 0.5% School Capital Outlay Surtax. The 0.5% rate is effective January 1, 2015, and will remain in effect until December 31, 2020.

**Brevard County dealers who file paper tax returns will be mailed 2015 sales and use tax returns in December 2014.** The paper sales and use tax returns will have the **new** surtax rate printed on them. A *Common Sales Tax Brackets* table (Form DR-2X) is posted on our website under the "Discretionary Sales Surtax" category along with a listing of all the combined sales tax rates for Florida. The sales tax bracket charts help dealers accurately compute tax due on sales between whole dollar amounts, which cannot be calculated on a straight percentage basis.

Dealers are **not** entitled to a collection allowance if they file a paper tax return or pay tax by check or money order. To file and pay state and local sales and use tax electronically, visit [www.myflorida.com/dor](http://www.myflorida.com/dor). Dealers may:

- Use the Department's website to file and pay tax electronically, or
- Purchase a product from a software vendor.

**References:** Brevard County Resolution 2014-01; 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 our website 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.

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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