



Tax Information Publication

TIP

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Highlands County Adds a 0.5% School Capital Outlay Surtax Beginning January 1, 2017

Effective January 1, 2017, the combined state and local sales and use tax rate for Highlands County will be 7.5%*. The combined rate is composed of the 6% state sales tax plus the 1% local government infrastructure surtax and 0.5% school capital outlay surtax.

Dealers should begin collecting the new combined 7.5% rate on January 1, 2017. All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

A *Common Sales Tax Brackets* table (Form DR-2X), along with a listing of all the combined sales tax rates for Florida, is available on our website under the "Discretionary Sales Surtax" category. 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.

The Highlands County School Board adopted the 0.5% school capital outlay surtax through Resolution Number 1516-10. The surtax rate is effective January 1, 2017, and will remain in effect until December 31, 2036.

*The combined rate will be 7.5% for most sales tax transactions. Other combined rates may apply to certain sales, such as electricity and amusement machines. The combined rate does not include local option surtax for transient rentals.

References: Highlands County Resolution 1516-10; 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.floridarevenue.com or call Taxpayer Services at 800-352-3671, 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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