

Discretionary Sales Surtax Information

DR-15DSS
R. 11/05

These taxes are distributed to local governments throughout the state. **The amount of money distributed is based upon how you complete each tax return.** Dealers should impose the discretionary sales surtax on taxable sales when delivery occurs in a county that imposes surtax. For motor vehicles and mobile home sales, use the surtax rate of the county where the vehicle will be registered. Only the first \$5,000 on a single sale of tangible personal property is subject to discretionary sales surtax if the property is sold as a single item, in bulk, as a working unit or as part of a working unit. The \$5,000 limitation does not apply to commercial rentals, transient rentals, or services.

Discretionary Sales Surtax Rates for 2006 (as of November 16, 2005)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	.25%	Jan 1, 2005	Dec 2011	Lafayette	1%	Sep 1, 1991	None *
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
Bay	.5%	May 1, 1998	Apr 2008	Lee	None		
Bradford	1%	Mar 1, 1993	None	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Brevard	None			Levy	1%	Oct 1, 1992	None
Broward	None			Liberty	1%	Nov 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008	Madison	1%	Aug 1, 1989	None
Charlotte	1%	Apr 1, 1995	Dec 2008	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			Marion	.5%	Jan 1, 2005	Dec 2009
Clay	1%	Feb 1, 1990	Dec 2019	Martin	None		
Collier	None			Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Columbia	1%	Aug 1, 1994	None	Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2015
Dade	See Miami-Dade for rates.			Nassau	1%	Mar 1, 1996	None
De Soto	1%	Jan 1, 1988	None	Okaloosa	None		
Dixie	1%	Apr 1, 1990	Dec 2029	Okeechobee	1%	Oct 1, 1995	None
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Orange	.5%	Jan 1, 2003	Dec 2015
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	May 2007 Dec 2007	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Palm Bch	.5%	Jan 1, 2005	Dec 2010
Franklin	None			Pasco	1%	Jan 1, 2005	Dec 2014
Gadsden	1%	Jan 1, 1996	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Gilchrist	1%	Oct 1, 1992	None	Polk	1% (.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 2018 Dec 2019
Glades	1%	Feb 1, 1992	Jan 2007	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	1% (.5%) (.5%)	Jul 1, 1997 Jan 1, 2006	Jun 2017 None *	St. Johns	None		
Hamilton	1%	Jul 1, 1990	Dec 2019	St. Lucie	.5%	Jul 1, 1996	Dec 2026 *
Hardee	1%	Jan 1, 1998	None	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Aug 2009
Hernando	.5%	Jan 1, 2005	Dec 2014	Seminole	1%	Jan 1, 2002	Dec 2011
Highlands	1%	Nov 1, 1989	Oct 2019	Sumter	1%	Jan 1, 1993	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 None	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Dec 2013 *	Taylor	1%	Aug 1, 1989	Dec 2029
Indian River	1%	Jun 1, 1989	Dec 2019	Union	1%	Feb 1, 1993	None *
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Dec 2015 *	Volusia	.5%	Jan 1, 2002	Dec 2016
Jefferson	1%	Jun 1, 1988	None	Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

* Indicates changed or new information
Please check the rate for each county.