



Discretionary Sales Surtax Information

This document contains the discretionary sales surtax rates for 2010. Please **check** the rates for each county in which you sell, use, or deliver taxable goods or services.

Please see the back of this form for a list of specific counties that have changes for 2010.

It is each dealer's responsibility to verify the rates for 2010 and to collect and send in the correct discretionary sales surtax on each taxable sale that is subject to surtax. The amount of surtax we distribute to each county is based on where the selling dealer is located and the proper completion of the surtax information on the sales and use tax return. If you have questions, please visit our Internet site or call us.

Discretionary Sales Surtax Rates for 2010 (as of November 3, 2009)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	.75% (.5%) (.25%)	Jan 1, 2009	Dec 2010 ←	Lafayette	1%	Sep 1, 1991	None
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
Bay	None			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	1.5% (1%) (.5%)	Jan 1, 2009 Jan 1, 2009	None Dec 2018	Madison	1.5% (1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Charlotte	1%	Jan 1, 2009	Dec 2014	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			Marion	None		
Clay	1%	Feb 1, 1990	Dec 2019	Martin	.5%	Jan 1, 2007	Dec 2011
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	Dec 2017 Dec 2017	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Palm Beach	.5%	Jan 1, 2005	Dec 2010 ←
Franklin	1%	Jan 1, 2008	None	Pasco	1%	Jan 1, 2005	Dec 2014
Gadsden	1.5% (1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 2038	Pinellas	1%	Feb 1, 1990	Dec 2019
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	Dec 2021	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	1%	Jan 1, 2010	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	Dec 2018
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Dec 2024
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	Dec 2025 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

Each county that has a new surtax levy or extension is indicated in bold. Any county that has a surtax that expires in 2010 is also in bold and has an ← beside the expiration date.

Please Note:

The following counties have had changes to their discretionary sales surtax rates or expiration dates effective for 2010.

- Gulf County** – 1% Total Surtax Rate Effective 1/1/2010
- Passed a NEW 1% Small County surtax that begins 1/1/2010 and has no expiration date
 - Repealed .5% Small County surtax effective 12/31/2009
 - Terminated .5% School surtax effective 12/31/2009
- Jackson County** – 1.5% Total Surtax Rate Effective 1/1/2010
- Extended their current 1% Small County surtax starting 1/1/2010 and expires 12/31/2025
 - Current .5% School surtax is still in effect and expires 12/31/2015
- Marion County** – No Surtax Rate Effective 1/1/2010
- .5% School surtax expired 12/31/2009 (NOT extended)

These taxes are distributed to local governments throughout the state. **The amount of money distributed is based on 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 vehicle and mobile home sales, the selling dealer must collect the surtax at the rate imposed by the county identified as the purchaser's residence. 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.

Resources

Florida Department of Revenue Service Centers (as of July 2010)

Alachua Service Center
14107 US Highway 441 Ste 100
Alachua FL 32615-6390
386-418-4444 (ET)

Clearwater Service Center
Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center
2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center
Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center
1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center
2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Fort Pierce Service Center
Benton Building
337 N US Highway 1 Ste 207-B
Fort Pierce FL 34950-4255
772-429-2900 (ET)

Jacksonville Service Center
921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center
3104 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

Lake City Service Center
1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center
115 S Missouri Ave Ste 202
Lakeland FL 33815-4600
863-499-2260 (ET)

Leesburg Service Center
1415 S 14th St Ste 103
Leesburg FL 34748-6686
352-315-4470 (ET)

Maitland Service Center
Building 200 Ste 160
2301 Maitland Center Pkwy
Maitland FL 32751-4192
407-475-1200 (ET)

Marianna Service Center
4230 Lafayette St Ste D
Marianna FL 32446-8231
850-482-9518 (CT)

Miami Service Center
8175 NW 12th St Ste 119
Miami FL 33126-1828
305-470-5001 (ET)

Naples Service Center
3073 Horseshoe Dr S Ste 110
Naples FL 34104-6145
239-434-4858 (ET)

Panama City Service Center
210 N Tyndall Pkwy
Panama City FL 32404-6432
850-872-4165 (CT)

Pensacola Service Center
3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center
6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Sarasota Service Center
Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5940
941-361-6001 (ET)

Tallahassee Service Center
267 John Knox Rd Ste 200
Tallahassee FL 32303-6692
850-488-9719 (ET)

Tampa Service Center
Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6590 (ET)

West Palm Beach Service Center
2468 Metrocentre Blvd
West Palm Beach FL 33407-3105
561-640-2800 (ET)

CT—Central Time
ET—Eastern Time

For Information and Forms



Information and forms are available on our Internet site at:

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.



For a written reply to tax questions, write:
Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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