

**Hernando County Adds One-Half Percent  
School Capital Outlay Surtax Beginning January 1, 1999**

Effective January 1, 1999, sales tax dealers in Hernando County must begin collecting a one-half percent school capital outlay surtax. This increase is the result of voter approval of the Hernando County School Board's resolution to impose the surtax. The combined tax rate for Hernando County will be 6.5 percent. This consists of:

6.0% - State sales tax

**0.5% - School capital outlay surtax**

This discretionary sales surtax will be administered by the Department of Revenue. All monies collected for this surtax should be remitted and reported to the Department along with the state sales tax on the appropriate sales and use tax return. Note: discretionary sales surtaxes should be reported on the back of the sales and use tax return.

The 1999 **Monthly** Sales and Use Tax Returns booklets will be mailed in late December. If you have another filing schedule, you should receive your return at the usual time.

**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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

Also, visit our Web site at <http://sun6.dms.state.fl.us/dor/> for forms and other information.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week using your fax machine handset and follow the instructions.

**References:**

Sections 212.054, 212.055(7), F.S.