



# Discretionary Sales Surtax Information

This document contains the discretionary sales surtax rates for 2011. 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 2011.**

It is each dealer's responsibility to verify the rates for 2011 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 2011 (as of November 2, 2010)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
<b>Alachua</b>	<b>.25%</b>	<b>Jan 1, 2005</b>	<b>Dec 2011</b> ←	Lafayette	1%	Sep 1, 1991	None
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
<b>Bay</b>	<b>.5%</b>	<b>Jan 1, 2011</b>	<b>Dec 2020</b>	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	<b>Martin</b>	<b>.5%</b>	<b>Jan 1, 2007</b>	<b>Dec 2011</b> ←
Collier	None			Miami-Dade	1% (1%) (.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	<b>Palm Beach</b>	<b>None</b>		
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	<b>Seminole</b>	<b>1%</b>	<b>Jan 1, 2002</b>	<b>Dec 2011</b> ←
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 2011 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 2011.

- Alachua County** – **.25% Total Surtax Rate Effective 1/1/2011**
- .5% surtax expired 12/31/2010 (NOT extended)
- Bay County** – **.5% Total Surtax Rate Effective 1/1/2011**
- Passed a **NEW .5% surtax** that begins 1/1/2011 and expires 12/31/2020
- Palm Beach County** – **No Surtax Rate Effective 1/1/2011**
- .5% surtax expired 12/31/2010 (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 November 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)

**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](http://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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