



# Discretionary Sales Surtax Information

This document contains the discretionary sales surtax rates for 2009. Please **check** the rates for each county in which you make sales of or deliver taxable goods or services.

**Please see the back of this form for a list of specific counties that have changes for 2009.**

It is each dealer's responsibility to verify the rates for 2009 and to collect and send in the correct discretionary sales surtax on each taxable sale that is subject to surtax. Also, the amount of tax we distribute to the county where the seller is located is based on the proper completion of the surtax information on the sales tax return. If you have questions, please visit our Internet site or call us.

## Discretionary Sales Surtax Rates for 2009 (as of November 4, 2008)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
<b>Alachua</b>	<b>.75% (.5%) (.25%)</b>	<b>Jan 1, 2009</b>	<b>Dec 2010</b>	Jefferson	1%	Jun 1, 1988	None
Baker	1%	Jan 1, 1994	None	Lafayette	1%	Sep 1, 1991	None
<b>Bay</b>	<b>None</b>			Lake	1%	Jan 1, 1988	Dec 2017
Bradford	1%	Mar 1, 1993	None	Lee	None		
Brevard	None			Leon	1.5% (1%) (.5%)	Dec 1, 1989	Dec 2019
Broward	None			Levy	1%	Oct 1, 1992	None
<b>Calhoun</b>	<b>1.5% (1%) (.5%)</b>	<b>Jan 1, 2009</b>	<b>None</b>	Liberty	1%	Nov 1, 1992	None
<b>Charlotte</b>	<b>1%</b>	<b>Jan 1, 2009</b>	<b>Dec 2014</b>	Madison	1.5% (1%) (.5%)	Aug 1, 1989	None
Citrus	None			Manatee	.5%	Jan 1, 2003	Dec 2017
Clay	1%	Feb 1, 1990	Dec 2019	<b>Marion</b>	<b>.5%</b>	<b>Jan 1, 2005</b>	<b>Dec 2009</b> ←
Collier	None			Martin	.5%	Jan 1, 2007	Dec 2011
Columbia	1%	Aug 1, 1994	None	Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992	None
Dade	See Miami-Dade for rates.					Jan 1, 2003	None
De Soto	1%	Jan 1, 1988	None	Monroe	1.5% (1%) (.5%)	Nov 1, 1989	Dec 2018
Dixie	1%	Apr 1, 1990	Dec 2029			Jan 1, 1996	Dec 2015
Duval	1% (.5%) (.5%)	Jan 1, 1989	None	Nassau	1%	Mar 1, 1996	None
		Jan 1, 2001	Dec 2030	Okaloosa	None		
Escambia	1.5% (1%) (.5%)	Jun 1, 1992	Dec 2017	Okeechobee	1%	Oct 1, 1995	None
		Jan 1, 1998	Dec 2017	Orange	.5%	Jan 1, 2003	Dec 2015
Flagler	1% (.5%) (.5%)	Jan 1, 2003	Dec 2012	Osceola	1%	Sep 1, 1990	Aug 2025
		Jan 1, 2003	Dec 2012	Palm Bch	.5%	Jan 1, 2005	Dec 2010
Franklin	1%	Jan 1, 2008	None	Pasco	1%	Jan 1, 2005	Dec 2014
<b>Gadsden</b>	<b>1.5% (1%) (.5%)</b>	<b>Jan 1, 1996</b>	<b>None</b>	Pinellas	1%	Feb 1, 1990	Dec 2019
		<b>Jan 1, 2009</b>	<b>Dec 2038</b>	Polk	1% (.5%) (.5%)	Jan 1, 2004	Dec 2018
Gilchrist	1%	Oct 1, 1992	None			Jan 1, 2005	Dec 2019
Glades	1%	Feb 1, 1992	Dec 2021	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	1% (.5%) (.5%)	Jul 1, 1997	Jun 2017	St. Johns	None		
		Jan 1, 2006	None	St. Lucie	.5%	Jul 1, 1996	Dec 2026
Hamilton	1%	Jul 1, 1990	Dec 2019	Santa Rosa	.5%	Oct 1, 1998	Dec 2018
Hardee	1%	Jan 1, 1998	None	Sarasota	1%	Sep 1, 1989	Dec 2024
Hendry	1%	Jan 1, 1988	None	Seminole	1%	Jan 1, 2002	Dec 2011
Hernando	.5%	Jan 1, 2005	Dec 2014	Sumter	1%	Jan 1, 1993	None
Highlands	1%	Nov 1, 1989	Oct 2019	Suwannee	1%	Jan 1, 1988	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996	Nov 2026	Taylor	1%	Aug 1, 1989	Dec 2029
		Oct 1, 2001	None	Union	1%	Feb 1, 1993	None
Holmes	1%	Oct 1, 1995	Dec 2013	Volusia	.5%	Jan 1, 2002	Dec 2016
Indian River	1%	Jun 1, 1989	Dec 2019	Wakulla	1%	Jan 1, 1988	Dec 2017
Jackson	1.5% (1%) (.5%)	Jun 1, 1995	May 2010	Walton	1%	Feb 1, 1995	None
		Jul 1, 1996	Dec 2015	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 2009 is also in bold and has an ← beside the expiration date.