



# 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%</b>	<b>(.5%)</b>	<b>Jan 1, 2009</b>	<b>Dec 2010</b>	Jefferson	1%		Jun 1, 1988	None
		<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>None</b>				Lee	None			
Bradford	1%		Mar 1, 1993	None	<b>Leon</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Dec 1, 1989</b>	<b>Dec 2019</b>
Brevard	None						<b>(.5%)</b>	<b>Jan 1, 2003</b>	<b>Dec 2012</b>
Broward	None				Levy	1%		Oct 1, 1992	None
<b>Calhoun</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Jan 1, 2009</b>	<b>None</b>	Liberty	1%		Nov 1, 1992	None
		<b>(.5%)</b>	<b>Jan 1, 2009</b>	<b>Dec 2018</b>	Madison	1.5%	<b>(1%)</b>	<b>Aug 1, 1989</b>	<b>None</b>
<b>Charlotte</b>	<b>1%</b>		<b>Jan 1, 2009</b>	<b>Dec 2014</b>			<b>(.5%)</b>	<b>Jan 1, 2007</b>	<b>None</b>
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	<b>Miami-Dade</b>	<b>1%</b>	<b>(.5%)</b>	<b>Jan 1, 1992</b>	<b>None</b>
Dade		See Miami-Dade for rates.					<b>(.5%)</b>	<b>Jan 1, 2003</b>	<b>None</b>
De Soto	1%		Jan 1, 1988	None	Monroe	1.5%	<b>(1%)</b>	<b>Nov 1, 1989</b>	<b>Dec 2018</b>
Dixie	1%		Apr 1, 1990	Dec 2029			<b>(.5%)</b>	<b>Jan 1, 1996</b>	<b>Dec 2015</b>
Duval	1%	<b>(.5%)</b>	Jan 1, 1989	None	Nassau	1%		Mar 1, 1996	None
		<b>(.5%)</b>	Jan 1, 2001	Dec 2030	Okaloosa	None			
Escambia	1.5%	<b>(1%)</b>	Jun 1, 1992	Dec 2017	Okeechobee	1%		Oct 1, 1995	None
		<b>(.5%)</b>	Jan 1, 1998	Dec 2017	Orange	.5%		Jan 1, 2003	Dec 2015
Flagler	1%	<b>(.5%)</b>	Jan 1, 2003	Dec 2012	Osceola	1%		Sep 1, 1990	Aug 2025
		<b>(.5%)</b>	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%</b>	<b>(1%)</b>	<b>Jan 1, 1996</b>	<b>None</b>	Pinellas	1%		Feb 1, 1990	Dec 2019
		<b>(.5%)</b>	<b>Jan 1, 2009</b>	<b>Dec 2038</b>	Polk	1%	<b>(.5%)</b>	<b>Jan 1, 2004</b>	<b>Dec 2018</b>
Gilchrist	1%		Oct 1, 1992	None			<b>(.5%)</b>	<b>Jan 1, 2005</b>	<b>Dec 2019</b>
Glades	1%		Feb 1, 1992	Dec 2021	Putnam	1%		Jan 1, 2003	Dec 2017
Gulf	1%	<b>(.5%)</b>	Jul 1, 1997	Jun 2017	St. Johns	None			
		<b>(.5%)</b>	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%	<b>(.5%)</b>	Dec 1, 1996	Nov 2026	Taylor	1%		Aug 1, 1989	Dec 2029
		<b>(.5%)</b>	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%	<b>(1%)</b>	Jun 1, 1995	May 2010	Walton	1%		Feb 1, 1995	None
		<b>(.5%)</b>	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.

## Please Note:

The following counties have had changes to their discretionary sales surtax rates or expiration dates effective for 2009.

### Alachua County – .75% Total Surtax Rate Effective 1/1/2009

- Passed a **NEW .5% Local Government Infrastructure** surtax that begins 1/1/2009 and expires 12/31/2010
- Current **.25%** surtax is still in effect and expires 12/31/2011

### Bay County – No Surtax Rate Effective 5/1/2008

- Previous **.5%** surtax expired 4/30/2008

### Calhoun County – 1.5% Total Surtax Rate Effective 1/1/2009

- Passed a **NEW .5% School** surtax that begins 1/1/2009 and expires 12/31/2018
- Extended their current **1%** surtax starting 1/1/2009 and has no expiration date

### Charlotte County – 1% Total Surtax Rate Effective 1/1/2009

- Extended their current **1%** Local Government Infrastructure surtax starting 1/1/2009 and expires 12/31/2014

### Gadsden County – 1.5% Total Surtax Rate Effective 1/1/2009

- Passed a **NEW .5% Indigent Care** surtax that begins 1/1/2009 and expires 12/31/2038
- Current **1%** surtax is still in effect and has no expiration date

## Resources

### Florida Department of Revenue Service Centers

(as of November 2008)

**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)

**Hollywood Service Center**  
Taft Office Complex  
6565 Taft St Ste 300  
Hollywood FL 33024-4044  
954-967-1000 (ET)

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

**Key West Service Center**  
3106 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**  
230 S Florida Ave Ste 101  
Lakeland FL 33801-4625  
863-499-2260 (ET)

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

**Maitland Service Center**  
Ste 160  
2301 Maitland Center Parkway  
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)

**Orlando Service Center**  
Regions Bank Building  
5401 S Kirkman Rd 5th Floor  
Orlando FL 32819-7911  
407-903-7350 (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**  
2410 Allen Rd  
Tallahassee FL 32312-2603  
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 Bldg L  
Tallahassee FL 32399-0112



To receive forms by mail:

- Order multiple copies of forms from our Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms) or
- Mail **form requests** to:  
Distribution Center  
Florida Department of Revenue  
168A Blountstown Hwy  
Tallahassee FL 32304-3761



Department of Revenue service centers host educational seminars about Florida's taxes. To get a schedule of upcoming seminars or to register for one,

- Visit us online at [www.myflorida.com/dor](http://www.myflorida.com/dor) or
- Call the service center nearest you.



Find information about Florida tax law in the "Tax Law Library" on our Internet site. Visit:  
[www.myflorida.com/dor/law](http://www.myflorida.com/dor/law)