



FLORIDA

Discretionary Sales Surtax Information for Calendar Year 2021

- A county with more than one surtax is shaded in gray.
- A new, revised, extended, or expiring surtax is printed in bold.

County	Total Surtax Rate		Effective Date	Expiration Date	County	Total Surtax Rate		Effective Date	Expiration Date
Alachua	1%	(.5%) (.5%)	Jan 1, 2017 Jan 1, 2019	Dec 31, 2024 Dec 31, 2030	Jefferson	1%		Jun 1, 1988	None
Baker	1%		Jan 1, 1994	None	Lafayette	1%		Sep 1, 1991	None
Bay	1%	(.5%) (.5%)	Jan 1, 2011 Jan 1, 2017	Dec 31, 2030 Dec 31, 2026	Lake	1%		Jan 1, 1988	Dec 31, 2032
Bradford	1%		Mar 1, 1993	None	Lee	.5%		Jan 1, 2019	Dec 31, 2028
Brevard	1%	(.5%) (.5%)	Jan 1, 2015 Jan 1, 2017	Dec 31, 2026 Dec 31, 2026	Leon	1.5%	(1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 31, 2039 Dec 31, 2027
Broward	1%		Jan 1, 2019	Dec 31, 2048	Levy	1%		Oct 1, 1992	None
Calhoun	1.5%	(1%) (.5%)	Jan 1, 1993 Jan 1, 2009	None Dec 31, 2028	Liberty	1.5%	(1%) (.5%)	Nov 1, 1992 Jan 1, 2017	None Dec 31, 2026
Charlotte	1%		Apr 1, 1995	Dec 31, 2026	Madison	1.5%	(1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Citrus	None				Manatee	1%	(.5%) (.5%)	Jan 1, 2003 Jan 1, 2017	Dec 31, 2032 Dec 31, 2031
Clay	1.5%	(1%) (.5%)	Feb 1, 1990 Jan 1, 2021	Dec 31, 2039 Dec 31, 2050	Marion	1%		Jan 1, 2017	Dec 31, 2024
Collier	1%		Jan 1, 2019	Dec 31, 2025	Martin	.5%		Jan 1, 2019	Dec 31, 2025
Columbia	1%		Aug 1, 1994	None	Miami-Dade	1%	(.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
DeSoto	1.5%	(1%) (.5%)	Jan 1, 1988 Jan 1, 2015	None Dec 31, 2035	Monroe	1.5%	(1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 31, 2033 Dec 31, 2025
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Nassau	1%		Mar 1, 1996	None
Duval	1.5%	(.5%) (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001 Jan 1, 2021	None Dec 31, 2030 Dec 31, 2035	Okaloosa	1%	(.5%) (.5%)	Jan 1, 2019 Jan 1, 2021	Dec 31, 2028 Dec 31, 2030
Escambia	1.5%	(1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 31, 2028 Dec 31, 2027	Okeechobee	1%		Oct 1, 1995	None
Flagler	1%	(.5%) (.5%)	Jan 1, 2003 Jan 1, 2013	Dec 31, 2022 Dec 31, 2032	Orange	.5%		Jan 1, 2003	Dec 31, 2025
Franklin	1%		Jan 1, 2008	None	Osceola	1.5%	(1%) (.5%)	Sep 1, 1990 Jan 1, 2017	Aug 31, 2025 Dec 31, 2036
Gadsden	1.5%	(1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 31, 2038	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
Gilchrist	1%		Oct 1, 1992	None	Pasco	1%		Jan 1, 2005	Dec 31, 2024
Glades	1%		Feb 1, 1992	Dec 31, 2021	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
Gulf	1%		Jan 1, 2010	None	Polk	1%	(.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 31, 2033 Dec 31, 2044
Hamilton	1%		Jul 1, 1990	Dec 31, 2029	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Hardee	1%		Jan 1, 1998	None	St. Johns	.5%		Jan 1, 2016	Dec 31, 2025
Hendry	1%		Jan 1, 1988	None	St. Lucie	1%	(.5%) (.5%)	Jul 1, 1996 Jan 1, 2019	Dec 31, 2026 Dec 31, 2028
Hernando	.5%		Jan 1, 2016	Dec 31, 2025	Santa Rosa	1%	(.5%) (.5%)	Oct 1, 1998 Jan 1, 2017	Dec 31, 2028 Dec 31, 2021
Highlands	1.5%	(1%) (.5%)	Nov 1, 1989 Jan 1, 2017	Dec 31, 2033 Dec 31, 2036	Sarasota	1%		Sep 1, 1989	Dec 31, 2024
Hillsborough	1.5%	(.5%) (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001 Jan 1, 2019	Nov 30, 2026 None Dec 31, 2028	Seminole	1%		Jan 1, 2015	Dec 31, 2024
Holmes	1.5%	(1%) (.5%)	Oct 1, 1995 Jan 1, 2021	Dec 31, 2028 Dec 31, 2026	Sumter	1%		Jan 1, 1993	None
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Suwannee	1%		Jan 1, 1988	None
Jackson	1.5%	(1%) (.5%)	Jun 1, 1995 Jul 1, 1996	Dec 31, 2025 Dec 31, 2025	Taylor	1%		Aug 1, 1989	Dec 31, 2037
					Union	1%		Feb 1, 1993	None
					Volusia	.5%		Jan 1, 2002	Dec 31, 2031
					Wakulla	1%		Jan 1, 1988	Dec 31, 2037
					Walton	1%		Feb 1, 1995	None
					Washington	1.5%	(1%) (.5%)	Nov 1, 1993 Jan 1, 2019	None Dec 31, 2028

For 2021, the following counties have surtax rate changes:

- Brevard 1% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended** and expires 12/31/2026.
 - Current .5% local government infrastructure surtax remains in effect and expires 12/31/2026.
- Charlotte 1% Total Surtax Rate**
- Current 1% local government infrastructure surtax is **extended** and expires 12/31/2026.
- Clay 1.5% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2021 and expires 12/31/2050.
 - Current 1% local government infrastructure surtax remains in effect and expires 12/31/2039.
- Duval 1.5% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2021 and expires 12/31/2035.
 - Current .5% charter county and regional transportation system surtax remains in effect and expires upon repeal.
 - Current .5% local government infrastructure surtax remains in effect and expires 12/31/2030.
- Hillsborough 1.5% Total Surtax Rate**
- Current 1% charter county and regional transportation system surtax was **ruled unconstitutional** by the Florida Supreme Court. The ruling became final on March 15, 2021.
 - Current .5% local government infrastructure surtax remains in effect and expires 11/30/2026.
 - Current .5% indigent care surtax remains in effect and expires upon repeal.
 - Current .5% school capital outlay surtax remains in effect and expires 12/31/2028.
- Holmes 1.5% Total Surtax Rate**
- **New** .5% indigent care surtax begins 1/1/2021 and expires 12/31/2026.
 - Current 1% small county surtax remains in effect and expires 12/31/2028.
- Liberty 1.5% Total Surtax Rate**
- Current .5% emergency fire rescue services surtax is **extended** and expires 12/31/2026.
 - Current 1% small county surtax remains in effect and expires upon repeal.
- Marion 1% Total Surtax Rate**
- Current 1% local government infrastructure surtax is **extended** and expires 12/31/2024.
- Okaloosa 1% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2021 and expires 12/31/2030.
 - Current .5% local government infrastructure surtax remains in effect and expires 12/31/2028.

Contact Us

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