



FLORIDA

Discretionary Sales Surtax Information for Calendar Year 2023

- 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%) (1%)	Jan 1, 2019 Jan 1, 2023	Dec 31, 2030 Dec 31, 2032	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	1.5% (1%) (.5%)	Aug 1, 1994 Jan 1, 2023	None Dec 31, 2042	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, 2048 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, 2032 Dec 31, 2032	Orange	.5%	Jan 1, 2003	Dec 31, 2025
Franklin	1.5% (1%) (.5%)	Jan 1, 2008 Jan 1, 2023	None Dec 31, 2042	Osceola	1.5% (1%) (.5%)	Sep 1, 1990 Jan 1, 2017	Dec 31, 2045 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, 2039
Glades	1%	Jan 1, 2022	Dec 31, 2031	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	1.5% (1%) (.5%)	Jan 1, 1988 Jan 1, 2023	None Dec 31, 2042	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, 2026
Highlands	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 2017	Dec 31, 2033 Dec 31, 2036	Sarasota	1%	Sep 1, 1989	Dec 31, 2039
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	1.5% (1%) (.5%)	Jan 1, 1988 Jan 1, 2023	Dec 31, 2037 Dec 31, 2032
				Walton	1%	Feb 1, 1995	None
				Washington	1.5% (1%) (.5%)	Nov 1, 1993 Jan 1, 2019	None Dec 31, 2028

For 2023, the following counties have surtax rate changes:

Alachua 1.5% Total Surtax Rate

- **New** 1% local government infrastructure surtax begins 1/1/2023 and expires 12/31/2032.
- Current .5% local government infrastructure surtax is **repealed** effective 12/31/2022.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2030.

Columbia 1.5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2023 and expires 12/31/2042.
- Current 1% small county surtax remains in effect and expires upon repeal.

Flagler 1% Total Surtax Rate

- Current .5% school capital outlay surtax is **extended** and expires 12/31/2032.
- Current .5% small county surtax remains in effect and expires 12/31/2032.

Franklin 1.5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2023 and expires 12/31/2042.
- Current 1% small county surtax remains in effect and expires upon repeal.

Hendry 1.5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2023 and expires 12/31/2042.
- Current 1% small county surtax remains in effect and expires upon repeal.

Wakulla 1.5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2023 and expires 12/31/2032.
- Current 1% local government infrastructure surtax remains in effect and expires 12/31/2037.

In future years, the following counties have surtax rate changes:

Monroe 1.5% Total Surtax Rate

- Current 1% local government infrastructure surtax is **extended (effective 1/1/2034)** and expires 12/31/2048.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2025.

Osceola 1.5% Total Surtax Rate

- Current 1% local government infrastructure surtax is **extended (effective 9/1/2025)** and expires 12/31/2045.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2036.

Pasco 1% Total Surtax Rate

- Current 1% local government infrastructure surtax is **extended (effective 1/1/2025)** and expires 12/31/2039.

Sarasota 1% Total Surtax Rate

- Current 1% local government infrastructure surtax is **extended (effective 1/1/2025)** and expires 12/31/2039.

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