



**FLORIDA**

# Discretionary Sales Surtax Information for Calendar Year 2024

- 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, 2019	Dec 31, 2030	Jefferson	1%		Jun 1, 1988	None
		(1%)	Jan 1, 2023	Dec 31, 2032	Lafayette	1%		Sep 1, 1991	None
Baker	1%		Jan 1, 1994	None	Lake	1%		Jan 1, 1988	Dec 31, 2032
Bay	1%	(.5%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%		Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2017	Dec 31, 2026	Leon	1.5%	(1%)	Dec 1, 1989	Dec 31, 2039
Bradford	1%		Mar 1, 1993	None			(.5%)	Jan 1, 2003	Dec 31, 2027
Brevard	1%	(.5%)	Jan 1, 2015	Dec 31, 2026	Levy	1%		Oct 1, 1992	None
		(.5%)	Jan 1, 2017	Dec 31, 2026	Liberty	1.5%	(1%)	Nov 1, 1992	None
Broward	1%		Jan 1, 2019	Dec 31, 2048			(.5%)	Jan 1, 2017	Dec 31, 2026
Calhoun	1.5%	(1%)	Jan 1, 1993	None	Madison	1.5%	(1%)	Aug 1, 1989	None
		(.5%)	Jan 1, 2009	Dec 31, 2028			(.5%)	Jan 1, 2007	None
Charlotte	1%		Apr 1, 1995	Dec 31, 2026	Manatee	1%	(.5%)	Jan 1, 2003	Dec 31, 2032
Citrus	None						(.5%)	Jan 1, 2017	Dec 31, 2031
Clay	1.5%	(1%)	Feb 1, 1990	Dec 31, 2039	<b>Marion</b>	<b>1%</b>		<b>Jan 1, 2017</b>	<b>Dec 31, 2024</b>
		(.5%)	Jan 1, 2021	Dec 31, 2050	Martin	.5%		Jan 1, 2019	Dec 31, 2025
<b>Collier</b>	<b>None</b>				Miami-Dade	1%	(.5%)	Jan 1, 1992	None
Columbia	1.5%	(1%)	Aug 1, 1994	None			(.5%)	Jan 1, 2003	None
		(.5%)	Jan 1, 2023	Dec 31, 2042	Monroe	1.5%	(1%)	Nov 1, 1989	Dec 31, 2048
DeSoto	1.5%	(1%)	Jan 1, 1988	None			(.5%)	Jan 1, 1996	Dec 31, 2025
		(.5%)	Jan 1, 2015	Dec 31, 2035	Nassau	1%		Mar 1, 1996	None
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Okaloosa	1%	(.5%)	Jan 1, 2019	Dec 31, 2028
Duval	1.5%	(.5%)	Jan 1, 1989	None			(.5%)	Jan 1, 2021	Dec 31, 2030
		(.5%)	Jan 1, 2001	Dec 31, 2030	Okeechobee	1%		Oct 1, 1995	None
		(.5%)	Jan 1, 2021	Dec 31, 2035	Orange	.5%		Jan 1, 2003	Dec 31, 2025
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 31, 2028	Osceola	1.5%	(1%)	Sep 1, 1990	Dec 31, 2045
		(.5%)	Jan 1, 1998	Dec 31, 2027			(.5%)	Jan 1, 2017	Dec 31, 2036
Flagler	1%	(.5%)	Jan 1, 2003	Dec 31, 2032	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
		(.5%)	Jan 1, 2013	Dec 31, 2032	Pasco	1%		Jan 1, 2005	Dec 31, 2039
Franklin	1.5%	(1%)	Jan 1, 2008	None	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
		(.5%)	Jan 1, 2023	Dec 31, 2042	Polk	1%	(.5%)	Jan 1, 2004	Dec 31, 2033
Gadsden	1.5%	(1%)	Jan 1, 1996	None			(.5%)	Jan 1, 2005	Dec 31, 2044
		(.5%)	Jan 1, 2009	Dec 31, 2038	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Gilchrist	1%		Oct 1, 1992	None	St. Johns	.5%		Jan 1, 2016	Dec 31, 2025
Glades	1%		Jan 1, 2022	Dec 31, 2031	St. Lucie	1%	(.5%)	Jul 1, 1996	Dec 31, 2026
Gulf	1%		Jan 1, 2010	None			(.5%)	Jan 1, 2019	Dec 31, 2028
Hamilton	1%		Jul 1, 1990	Dec 31, 2029	Santa Rosa	1%	(.5%)	Oct 1, 1998	Dec 31, 2028
Hardee	1%		Jan 1, 1998	None			(.5%)	Jan 1, 2017	Dec 31, 2026
Hendry	1.5%	(1%)	Jan 1, 1988	None	Sarasota	1%		Sep 1, 1989	Dec 31, 2039
		(.5%)	Jan 1, 2023	Dec 31, 2042	<b>Seminole</b>	<b>1%</b>		<b>Jan 1, 2015</b>	<b>Dec 31, 2024</b>
Hernando	.5%		Jan 1, 2016	Dec 31, 2025	Sumter	1%		Jan 1, 1993	None
Highlands	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033	Suwannee	1%		Jan 1, 1988	None
		(.5%)	Jan 1, 2017	Dec 31, 2036	Taylor	1%		Aug 1, 1989	Dec 31, 2037
Hillsborough	1.5%	(.5%)	Dec 1, 1996	Nov 30, 2026	Union	1%		Feb 1, 1993	None
		(.5%)	Oct 1, 2001	None	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
		(.5%)	Jan 1, 2019	Dec 31, 2028	Wakulla	1.5%	(1%)	Jan 1, 1988	Dec 31, 2037
Holmes	1.5%	(1%)	Oct 1, 1995	Dec 31, 2028			(.5%)	Jan 1, 2023	Dec 31, 2032
		(.5%)	Jan 1, 2021	Dec 31, 2026	Walton	1%		Feb 1, 1995	None
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Washington	1.5%	(1%)	Nov 1, 1993	None
Jackson	1.5%	(1%)	Jun 1, 1995	Dec 31, 2025			(.5%)	Jan 1, 2019	Dec 31, 2028
		(.5%)	Jul 1, 1996	Dec 31, 2025					

**For 2024, the following county has a surtax rate change:**

**Collier            0% Total Surtax Rate**

- Current 1% local government infrastructure surtax is **repealed** effective 12/31/2023.

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