

2016 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies						Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below				Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%				
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care/Trauma Center Surtaxes s. 212.055(4), F.S. Up to 0.25%, 0.5 %	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%					
Alachua							3.5	0.0	3.5	
Baker			1				2.5	1.0	1.5	
Bay							3.0	0.0	3.0	0.5
Bradford			1				2.5	1.0	1.5	
Brevard							3.0	0.0	3.0	0.5
Broward							3.0	0.0	3.0	
Calhoun			1				2.5	1.0	1.5	0.5
Charlotte		1					3.0	1.0	2.0	
Citrus							3.0	0.0	3.0	
Clay		1					3.0	1.0	2.0	
Collier							2.0	0.0	2.0	
Columbia			1				3.0	1.0	2.0	
DeSoto			1			0.5	2.5	1.5	1.0	
Dixie			1				2.5	1.0	1.5	
Duval	0.5	0.5					3.0	1.0	2.0	
Escambia		1					3.0	1.0	2.0	0.5
Flagler			0.5				2.0	0.5	1.5	0.5
Franklin			1				3.5	1.0	2.5	
Gadsden			1			0.5	2.5	1.5	1.0	
Gilchrist			1				2.5	1.0	1.5	
Glades		1					2.5	1.0	1.5	
Gulf			1				3.5	1.0	2.5	
Hamilton			1				2.5	1.0	1.5	
Hardee			1				2.5	1.0	1.5	
Henry			1				2.5	1.0	1.5	
Hernando							3.0	0.0	3.0	0.5
Highlands		1					2.0	1.0	1.0	
Hillsborough		0.5		0.5			3.0	1.0	2.0	
Holmes			1				2.5	1.0	1.5	
Indian River		1					2.0	1.0	1.0	
Jackson			1				2.0	1.0	1.0	
Jefferson			1				2.5	1.0	1.5	
Lafayette			1				2.5	1.0	1.5	
Lake		1					2.0	1.0	1.0	
Lee							3.0	0.0	3.0	
Leon		1					3.5	1.0	2.5	0.5
Levy			1				2.5	1.0	1.5	
Liberty			1				2.5	1.0	1.5	0.5
Madison			1			0.5	1.5	1.5	0.0	
Manatee							3.0	0.0	3.0	0.5
Marion							2.0	0.0	2.0	
Martin							2.0	0.0	2.0	
Miami-Dade	0.5				0.5		2.0	1.0	1.0	
Monroe		1					2.0	1.0	1.0	0.5
Nassau			1				2.0	1.0	1.0	
Nausau							3.0	0.0	3.0	
Okaloosa							2.5	1.0	1.5	
Olkeechobee			1				3.0	0.0	3.0	0.5
Orange							3.0	1.0	2.0	
Osceola		1					3.0	0.0	3.0	
Palm Beach							3.0	1.0	2.0	
Pasco		1					3.0	0.0	3.0	
Pinellas		1					3.0	1.0	2.0	
Polk						0.5	3.0	0.5	2.5	0.5
Putnam		1					2.0	1.0	1.0	
St. Johns							2.0	0.0	2.0	0.5
St. Lucie							2.0	0.0	2.0	0.5
Santa Rosa							3.0	0.0	3.0	0.5

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County Government Levies

County	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below						Emergency Fire Rescue Services and Facilities Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S.	Local Gov't Infrastructure Surtax s. 212.055(2), F.S.	Small County Surtax s. 212.055(3), F.S.	Indigent Care/ Trauma Center Surtaxes s. 212.055(4), F.S.	County Public Hospital Surtax s. 212.055(5), F.S.	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S.					
Sarasota	Up to 1%	1						3.0	1.0	2.0	
Seminole		1						3.0	1.0	2.0	
Sumter			1					2.0	1.0	1.0	
Suwannee			1					2.5	1.0	1.5	
Taylor			1					2.5	1.0	1.5	
Union			1					2.5	1.0	1.5	
Volusia	Up to 1%							3.0	0.0	3.0	0.5
Wakulla		1	1					3.5	1.0	2.5	
Walton			1					3.0	1.0	2.0	
Washington			1					2.5	1.0	1.5	
# Eligible to Levy:	31	67	31	65	1	60	65		67		67
# Levying:	2	18	29	1	1	4	0		49		16

Notes:

- 1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
- 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to a referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1.5%.
- 4) Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- 5) Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within a county pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties that are not eligible to levy the surtax. Therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has the surtax, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S.
- 7) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
- 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renames the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extends eligibility for surtax levy to each county with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Regional Transportation Authority, and Jacksonville Transportation Authority). As a result of this legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, and Walton) and the Tampa Bay Area Regional Transportation Authority (i.e., Citrus, Hernando, Manatee, and Pasco) are eligible to levy this surtax.
- 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, is subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
- 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all counties in 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Volusia counties have a maximum potential tax rate for county government levies at 3.5%.
- 11) Effective July 1, 2016, Jackson County's 0.5% levy of the School Capital Outlay Surtax is reenacted. No surtax levies are scheduled to expire in 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates by County" (Last Updated: November 1, 2015) found at <https://revenue.fl.us/Pages/Browse.aspx#3-17-23>.