



# Discretionary Sales Surtax Information for Calendar Year 2019

For Commercial Rentals  
5.7% Base/State Tax Rate + Sur Tax

- 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%) <b>(.5%)</b>	Jan 1, 2017 <b>Jan 1, 2019</b>	Dec 31, 2024 <b>Dec 31, 2030</b>	Lake	1%	Jan 1, 1988	Dec 31, 2032
Baker	1%	Jan 1, 1994	None	Lee	<b>.5%</b>	<b>Jan 1, 2019</b>	<b>Dec 31, 2028</b>
<b>Bay</b>	<b>1%</b> (.5%) <b>(.5%)</b>	<b>Jan 1, 2011</b> Jan 1, 2017	<b>Dec 31, 2030</b> Dec 31, 2026	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 31, 2039 Dec 31, 2027
Bradford	1%	Mar 1, 1993	None	Levy	1%	Oct 1, 1992	None
Brevard	1% (.5%) (.5%)	Jan 1, 2015 Jan 1, 2017	Dec 31, 2020 Dec 31, 2026	Liberty	2% (1%) (.5%) (.5%)	Nov 1, 1992 Jan 1, 2012 Jan 1, 2017	None Dec 31, 2020 Dec 31, 2021
<b>Broward</b>	<b>1%</b>	<b>Jan 1, 2019</b>	<b>Dec 31, 2048</b>	Madison	1.5% (1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
<b>Calhoun</b>	<b>1.5%</b> (1%) <b>(.5%)</b>	Jan 1, 1993 <b>Jan 1, 2009</b>	None <b>Dec 31, 2028</b>	Manatee	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2017	Dec 31, 2032 Dec 31, 2031
Charlotte	1%	Apr 1, 1995	Dec 31, 2020	Marion	1%	Jan 1, 2017	Dec 31, 2020
Citrus	None			<b>Martin</b>	<b>.5%</b>	<b>Jan 1, 2019</b>	<b>Dec 31, 2025</b>
Clay	1%	Feb 1, 1990	Dec 31, 2039	Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
<b>Collier</b>	<b>1%</b>	<b>Jan 1, 2019</b>	<b>Dec 31, 2025</b>	Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 31, 2033 Dec 31, 2025
Columbia	1%	Aug 1, 1994	None	Nassau	1%	Mar 1, 1996	None
DeSoto	1.5% (1%) (.5%)	Jan 1, 1988 Jan 1, 2015	None Dec 31, 2035	<b>Okaloosa</b>	<b>.5%</b>	<b>Jan 1, 2019</b>	<b>Dec 31, 2028</b>
Dixie	1%	Apr 1, 1990	Dec 31, 2029	Okeechobee	1%	Oct 1, 1995	None
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 31, 2030	Orange	.5%	Jan 1, 2003	Dec 31, 2025
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 31, 2028 Dec 31, 2027	Osceola	1.5% (1%) (.5%)	Sep 1, 1990 Jan 1, 2017	Aug 31, 2025 Dec 31, 2036
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2013	Dec 31, 2022 Dec 31, 2032	Palm Beach	1%	Jan 1, 2017	Dec 31, 2026
Franklin	1%	Jan 1, 2008	None	Pasco	1%	Jan 1, 2005	Dec 31, 2024
Gadsden	1.5% (1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 31, 2038	Pinellas	1%	Feb 1, 1990	Dec 31, 2029
Gilchrist	1%	Oct 1, 1992	None	<b>Polk</b>	<b>1%</b> (.5%) (.5%)	<b>Jan 1, 2004</b> Jan 1, 2005	<b>Dec 31, 2033</b> Dec 31, 2044
Glades	1%	Feb 1, 1992	Dec 31, 2021	Putnam	1%	Jan 1, 2003	Dec 31, 2032
Gulf	1%	Jan 1, 2010	None	St. Johns	.5%	Jan 1, 2016	Dec 31, 2025
<b>Hamilton</b>	<b>1%</b>	<b>Jul 1, 1990</b>	<b>Dec 31, 2019</b>	<b>St. Lucie</b>	<b>1%</b> (.5%) <b>(.5%)</b>	<b>Jul 1, 1996</b> <b>Jan 1, 2019</b>	<b>Dec 31, 2026</b> <b>Dec 31, 2028</b>
Hardee	1%	Jan 1, 1998	None	Santa Rosa	1% (.5%) (.5%)	Oct 1, 1998 Jan 1, 2017	Dec 31, 2028 Dec 31, 2021
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Dec 31, 2024
Hernando	.5%	Jan 1, 2016	Dec 31, 2025	Seminole	1%	Jan 1, 2015	Dec 31, 2024
Highlands	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 2017	Dec 31, 2033 Dec 31, 2036	Sumter	1%	Jan 1, 1993	None
<b>Hillsborough</b>	<b>2.5%</b> (.5%) (.5%) <b>(1%)</b> <b>(.5%)</b>	Dec 1, 1996 Oct 1, 2001 <b>Jan 1, 2019</b> <b>Jan 1, 2019</b>	Nov 30, 2026 None <b>Dec 31, 2048</b> <b>Dec 31, 2028</b>	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Dec 31, 2028	Taylor	1%	Aug 1, 1989	Dec 31, 2037
Indian River	1%	Jun 1, 1989	Dec 31, 2034	Union	1%	Feb 1, 1993	None
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	Dec 31, 2025 Dec 31, 2025	Volusia	.5%	Jan 1, 2002	Dec 31, 2031
Jefferson	1%	Jun 1, 1988	None	Wakulla	1%	Jan 1, 1988	Dec 31, 2037
Lafayette	1%	Sep 1, 1991	None	Walton	1%	Feb 1, 1995	None
				<b>Washington</b>	<b>1.5%</b> (1%) <b>(.5%)</b>	<b>Nov 1, 1993</b> <b>Jan 1, 2019</b>	<b>None</b> <b>Dec 31, 2028</b>

**For 2019, the following counties have changes to their surtax rates:**

- Alachua 1% Total Surtax Rate**  
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2030.  
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2024.
- Bay 1% Total Surtax Rate**  
- Current .5% school capital outlay surtax is **extended** and expires 12/31/2030.  
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2026.
- Broward 1% Total Surtax Rate**  
- **New** 1% charter county and regional transportation system surtax begins 1/1/2019 and expires 12/31/2048.
- Calhoun 1.5% Total Surtax Rate**  
- Current .5% school capital outlay surtax is **extended** and expires 12/31/2028.  
- Current 1% small county surtax remains in effect and expires upon repeal.
- Collier 1% Total Surtax Rate**  
- **New** 1% local government infrastructure surtax begins 1/1/2019 and expires 12/31/2025.
- Hillsborough 2.5% Total Surtax Rate**  
- **New** 1% charter county and regional transportation system surtax begins 1/1/2019 and expires 12/31/2048.  
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2028.  
- Current .5% indigent health care surtax remains in effect and expires upon repeal.  
- Current .5% local government infrastructure surtax remains in effect and expires 11/30/2026.
- Lee .5% Total Surtax Rate**  
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2028.
- Martin .5% Total Surtax Rate**  
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2025.
- Okaloosa .5% Total Surtax Rate**  
- **New** .5% local government infrastructure surtax begins 1/1/2019 and expires 12/31/2028.
- Polk 1% Total Surtax Rate**  
- Current .5% school capital outlay surtax is **extended** and expires 12/31/2033.  
- Current .5% indigent health care surtax remains in effect and expires 12/31/2044.
- St. Lucie 1% Total Surtax Rate**  
- **New** .5% local government infrastructure surtax begins 1/1/2019 and expires 12/31/2028.  
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2026.
- Washington 1.5% Total Surtax Rate**  
- **New** .5% school capital outlay surtax begins 1/1/2019 and expires 12/31/2028.  
- Current 1% small county surtax remains in effect and expires upon repeal.

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