

# Discretionary Sales Surtax Information

DR-15DSS  
R. 11/04

These taxes are distributed to local governments throughout the state. **The amount of money distributed is based upon how you complete each tax return.** Dealers should impose the discretionary sales surtax on taxable sales when delivery occurs in a county that imposes surtax. For motor vehicles and mobile home sales, use the surtax rate of the county where the vehicle will be registered. Only the first \$5,000 on a single sale of tangible personal property is subject to discretionary sales surtax if the property is sold as a single item, in bulk, as a working unit or as part of a working unit. The \$5,000 limitation does not apply to commercial rentals, transient rentals, or services.

## Discretionary Sales Surtax Rates for 2005 (as of November 16, 2004)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
<b>Alachua</b>	<b>.25%</b>	<b>Jan 1, 2005</b>	<b>Dec 2011 *</b>	Lafayette	1%	Sep 1, 1991	Aug 2006
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
Bay	.5%	May 1, 1998	Apr 2008	Lee	None		
Bradford	1%	Mar 1, 1993	None	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Brevard	None			Levy	1%	Oct 1, 1992	None
Broward	None			Liberty	1%	Nov 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008	Madison	1%	Aug 1, 1989	None
Charlotte	1%	Apr 1, 1995	Dec 2008	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			<b>Marion</b>	<b>.5%</b>	<b>Jan 1, 2005</b>	<b>Dec 2009 *</b>
Clay	1%	Feb 1, 1990	Dec 2019	Martin	None		
Collier	None			Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Columbia	1%	Aug 1, 1994	None	Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2015
Dade	See Miami-Dade for rates.			Nassau	1%	Mar 1, 1996	None
De Soto	1%	Jan 1, 1988	None	Okaloosa	None		
Dixie	1%	Apr 1, 1990	Dec 2029	Okeechobee	1%	Oct 1, 1995	None
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Orange	.5%	Jan 1, 2003	Dec 2015
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	May 2007 Dec 2007	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	<b>Palm Bch</b>	<b>.5%</b>	<b>Jan 1, 2005</b>	<b>Dec 2010 *</b>
Franklin	None			<b>Pasco</b>	<b>1%</b>	<b>Jan 1, 2005</b>	<b>Dec 2014 *</b>
Gadsden	1%	Jan 1, 1996	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Gilchrist	1%	Oct 1, 1992	None	<b>Polk</b>	<b>1%</b> (.5%) (.5%)	Jan 1, 2004 <b>Jan 1, 2005</b>	Dec 2018 <b>Dec 2019 *</b>
Glades	1%	Feb 1, 1992	Jan 2007	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	.5%	Jul 1, 1997	Jun 2017	St. Johns	None		
Hamilton	1%	Jul 1, 1990	Dec 2019	St. Lucie	.5%	Jul 1, 1996	Jun 2006
Hardee	1%	Jan 1, 1998	None	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Aug 2009
<b>Hernando</b>	<b>.5%</b>	<b>Jan 1, 2005</b>	<b>Dec 2014 *</b>	Seminole	1%	Jan 1, 2002	Dec 2011
Highlands	1%	Nov 1, 1989	Oct 2019	Sumter	1%	Jan 1, 1993	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 None	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Sep 2006	Taylor	1%	Aug 1, 1989	Dec 2029
Indian River	1%	Jun 1, 1989	Dec 2019	Union	1%	Feb 1, 1993	Dec 2005
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Jun 2006	Volusia	.5%	Jan 1, 2002	Dec 2016
Jefferson	1%	Jun 1, 1988	None	Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

\* Indicates changed or new information

Please check the rate for **each** county.

# Florida Department of Revenue Service Centers

(as of November 2004)

## Alachua Service Center

14107 US Highway 441 Ste 100  
Alachua FL 32615-6390  
386-418-4444 (ET)

## Clearwater Service Center

Arbor Shoreline Office Park  
19337 US Highway 19 N Ste 200  
Clearwater FL 33764-3149  
727-538-7400 (ET)

## Cocoa Service Center

2428 Clearlake Rd Bldg M  
Cocoa FL 32922-5731  
321-504-0950 (ET)

## Coral Springs Service Center

Florida Sunrise Tower  
3111 N University Dr Ste 501  
Coral Springs FL 33065-5090  
954-346-3000 (ET)

## Daytona Beach Service Center

1821 Business Park Blvd  
Daytona Beach FL 32114-1230  
386-274-6600 (ET)

## Fort Myers Service Center

2295 Victoria Ave Ste 270  
Fort Myers FL 33901-3871  
239-338-2400 (ET)

## Fort Pierce Service Center

Benton Building  
337 N US Highway 1 Ste 207-B  
Fort Pierce FL 34950-4255  
772-429-2900 (ET)

## Hollywood Service Center

Taft Office Complex  
6565 Taft St Ste 300  
Hollywood FL 33024-4044  
954-967-1000 (ET)

## Jacksonville Service Center

921 N Davis St A250  
Jacksonville FL 32209-6829  
904-359-6070 (ET)

## Key West Service Center

3118 Flagler Ave  
Key West FL 33040-4602  
305-292-6725 (ET)

## Lake City Service Center

1401 W US Highway 90 Ste 100  
Lake City FL 32055-6123  
386-758-0420 (ET)

## Lakeland Service Center

230 S Florida Ave Ste 101  
Lakeland FL 33801-4625  
863-499-2260 (ET)

## Leesburg Service Center

1415 S 14th St Ste 103  
Leesburg FL 34748-6686  
352-315-4470 (ET)

## Maitland Service Center

Ste 160  
2301 Maitland Center Parkway  
Maitland FL 32751-4192  
407-475-1200 (ET)

## Marianna Service Center

4230 Lafayette St Ste D  
Marianna FL 32446-8231  
850-482-9518 (CT)

## Miami Service Center

8175 NW 12th St Ste 119  
Miami FL 33126-1828  
305-470-5001 (ET)

## Naples Service Center

3073 Horseshoe Dr S Ste 110  
Naples FL 34104-6145  
239-434-4858 (ET)

## Orlando Service Center

AmSouth Bank Building  
5401 S Kirkman Rd 5th Floor  
Orlando FL 32819-7911  
407-903-7350 (ET)

## Panama City Service Center

703 W 15th St Ste A  
Panama City FL 32401-2238  
850-872-4165 (CT)

## Pensacola Service Center

3670C N L St  
Pensacola FL 32505-5217  
850-595-5170 (CT)

## Port Richey Service Center

6709 Ridge Rd Ste 300  
Port Richey FL 34668-6842  
727-841-4407 (ET)

## Sarasota Service Center

Sarasota Main Plaza  
1991 Main St Ste 240  
Sarasota FL 34236-5940  
941-361-6001 (ET)

## Tallahassee Service Center

2410 Allen Rd  
Tallahassee FL 32312-2603  
850-488-9719 (ET)

## Tampa Service Center

Ste 100  
6302 E Martin Luther King Blvd  
Tampa FL 33619-1166  
813-744-6582 (ET)

## West Palm Beach Service Center

2468 Metrocentre Blvd  
West Palm Beach FL 33407-3105  
561-640-2800 (ET)

CT—Central Time

ET—Eastern Time

## For Information and Forms



Information and forms are available on our Internet site at

[www.myflorida.com/dor](http://www.myflorida.com/dor)



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.



To receive forms by mail:

- Order multiple copies of forms from our Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms) *or*
- Fax your form request to the DOR Distribution Center at 850-922-2208 *or*
- Call the DOR Distribution Center at 850-488-8422 *or*
- Mail your form request to:  
Distribution Center  
Florida Department of Revenue  
168A Blountstown Hwy  
Tallahassee FL 32304-3702



For a written reply to your tax questions, write:  
Taxpayer Services  
Florida Department of Revenue  
1379 Blountstown Hwy  
Tallahassee FL 32304-3716



Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.



Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- Visit us online at [www.myflorida.com/dor](http://www.myflorida.com/dor) *or*
- Call the service center nearest you.