

### 2023 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies								School District Levy						
	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%	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate			
		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 and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5%	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%								
Alachua		1							3.5	1.0	2.5	0.5	0.5	0.5	0.0
Baker			1						2.5	1.0	1.5		0.5	0.5	0.0
Bay		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Bradford			1						2.5	1.0	1.5		0.5	0.5	0.0
Brevard		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Broward	1								3.0	1.0	2.0		0.5	0.5	0.0
Calhoun			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0
Charlotte		1							3.0	1.0	2.0		0.5	0.5	0.0
Citrus									2.0	0.0	2.0		0.5	0.0	0.5
Clay		1							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Collier		1							2.0	1.0	1.0		0.5	0.5	0.0
Columbia			1						3.0	1.0	2.0	0.5	0.5	0.5	0.0
DeSoto			1				0.5		2.5	1.5	1.0		0.5	0.5	0.0
Dixie			1						2.5	1.0	1.5		0.5	0.5	0.0
Duval	0.5	0.5							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Escambia		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Flagler			0.5						2.0	0.5	1.5	0.5	0.5	0.5	0.0
Franklin			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0
Gadsden			1				0.5		2.5	1.5	1.0		0.5	0.5	0.0
Gilchrist			1						2.5	1.0	1.5		0.5	0.0	0.5
Glades			1						2.0	1.0	1.0		0.5	0.0	0.5
Gulf			1						2.5	1.0	1.5		0.5	0.0	0.5
Hamilton			1						2.5	1.0	1.5		0.5	0.0	0.5
Hardee			1						2.5	1.0	1.5		0.5	0.0	0.5
Hendry			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0
Hernando									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Highlands		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Hillsborough		0.5		0.5					3.0	1.0	2.0	0.5	0.5	0.5	0.0
Holmes			1						2.5	1.5	1.0		0.5	0.0	0.5
Indian River		1							2.0	1.0	1.0		0.5	0.0	0.5
Jackson			1						2.0	1.0	1.0	0.5	0.5	0.5	0.0
Jefferson			1						2.5	1.0	1.5		0.5	0.0	0.5
Lafayette			1						2.5	1.0	1.5		0.5	0.0	0.5
Lake		1							2.0	1.0	1.0		0.5	0.0	0.5
Lee									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Leon		1							3.5	1.0	2.5	0.5	0.5	0.5	0.0
Levy			1						2.5	1.0	1.5		0.5	0.0	0.5
Liberty			1						2.5	1.5	1.0		0.5	0.0	0.5
Madison			1				0.5		1.5	1.5	0.0		0.5	0.0	0.5
Manatee		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Marion		1							2.0	1.0	1.0		0.5	0.0	0.5
Martin									2.0	0.0	2.0	0.5	0.5	0.5	0.0
Miami-Dade	0.5				0.5				2.0	1.0	1.0		0.5	0.0	0.5
Monroe		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Nassau			1						2.0	1.0	1.0		0.5	0.0	0.5
Okaloosa		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Okeechobee			1						2.5	1.0	1.5		0.5	0.0	0.5
Orange									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Osceola		1							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Palm Beach		1							3.0	1.0	2.0		0.5	0.0	0.5
Pasco		1							3.0	1.0	2.0		0.5	0.0	0.5
Pinellas		1							3.0	1.0	2.0		0.5	0.0	0.5
Polk							0.5		3.0	0.5	2.5	0.5	0.5	0.5	0.0
Putnam		1							2.0	1.0	1.0		0.5	0.0	0.5
St. Johns									2.0	0.0	2.0	0.5	0.5	0.5	0.0
St. Lucie		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Santa Rosa		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Sarasota		1							3.0	1.0	2.0		0.5	0.0	0.5
Seminole		1							3.0	1.0	2.0		0.5	0.0	0.5
Sumter			1						2.0	1.0	1.0		0.5	0.0	0.5
Suwannee			1						2.5	1.0	1.5		0.5	0.0	0.5
Taylor			1						2.5	1.0	1.5		0.5	0.0	0.5
Union			1						2.5	1.0	1.5		0.5	0.0	0.5
Volusia									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Wakulla		1							3.5	1.0	2.5	0.5	0.5	0.5	0.0
Walton			1						2.0	1.0	1.0		0.5	0.0	0.5
Washington			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0

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	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. <i>Up to 1%</i>	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. <i>0.5% or 1%</i>	Small County Surtax s. 212.055(3), F.S. <i>0.5% or 1%</i>	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. <i>Up to 0.25%, 0.5%</i>	County Public Hospital Surtax s. 212.055(5), F.S. <i>0.5%</i>	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. <i>Up to 0.5%, 1%</i>	Pension Liability Surtax s. 212.055(9), F.S. <i>Up to 0.5%</i>	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. <i>Up to 1%</i>	School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i>	Maximum Potential Tax Rate	Current Tax Rate
# Eligible to Levy:	23	67	31	65	1	60	27	65	67	67	67
# Levying:	3	27	30	1	1	5	0	1	60	30	30

**Notes:**

- 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.
- 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 vote of the county's governing body or voter 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 voter approval in a countywide 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.
- 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%.
- 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%.
- 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%.
- 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 the qualifying county, the rate cannot exceed 1%, 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 Central Florida in Orange 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 having a resident population greater than 800,000; 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 a population of less than 50,000 residents may levy 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 a population of less than 50,000 residents, 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 tax rate cannot exceed 1%.
- 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. Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement 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 Transportation Corridor Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and three counties of the Tampa Bay Area Regional Transit Authority (i.e., Hernando, Manatee, and Pasco) are eligible to levy this surtax. Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional. Effective July 1, 2021, Chapter 2021-188, L.O.F., dissolved the Northwest Florida Transportation Corridor Authority by repealing Part III of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which were served by the authority, are no longer eligible to levy this surtax. Although Wakulla County was also served by the Authority, it is still eligible to levy the surtax because it is also a charter county.
- 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, may levy this surtax at a rate of up to 1%, 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 65 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.
- 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 county governments have increased since July 1, 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, Okaloosa, Orange, Osceola, Palm Beach, 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 Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
- Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.
- Surtax rate changes effective January 1, 2023: Alachua County increased its Local Government Infrastructure Surtax rate from 0.5% to 1%. Additionally, the four counties of Columbia, Franklin, Hendry, and Wakulla imposed the 0.5% School Capital Outlay Surtax. Flagler County extended its 0.5% School Capital Outlay Surtax that was scheduled to expire on December 31, 2022.
- No levies are scheduled to expire on December 30, 2023.
- The following levies are scheduled to expire on December 30, 2024: Jackson County's 1% Small County Surtax levy; Marion County's 1% Local Government Infrastructure Surtax levy; and Seminole County's 1% Local Government Infrastructure Surtax levy.
- The following levies are scheduled to expire on December 30, 2025: Collier County's 1% Local Government Infrastructure Surtax levy; Hernando County's 0.5% School Capital Outlay Surtax levy; Jackson County's 0.5% School Capital Outlay Surtax levy; Martin County's 0.5% School Capital Outlay Surtax levy; Monroe County's 0.5% School Capital Outlay Surtax levy; Orange County's 0.5% School Capital Outlay Surtax levy; and St. Johns County's 0.5% School Capital Outlay Surtax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: November 16, 2022) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and "Discretionary Sales Surtax Information for Calendar Year 2023" (DR-15DSS) available at [https://floridarevenue.com/Pages/forms\\_index.aspx#discretionary](https://floridarevenue.com/Pages/forms_index.aspx#discretionary)