

## Local Discretionary Sales Surtax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2026

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2026 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 55,287,445	3.5	1.0	\$ 55,287,445	2.5	\$ 138,218,612	0.5	0.5	\$ 27,643,722	0.0	\$ -
Baker	\$ 4,045,089	2.5	1.0	\$ 4,045,089	1.5	\$ 6,067,633	0.5	0.0	\$ -	0.5	\$ 2,022,544
Bay	\$ 65,584,878	2.0	0.5	\$ 32,792,439	1.5	\$ 98,377,316	0.5	0.5	\$ 32,792,439	0.0	\$ -
Bradford	\$ 5,212,721	2.5	1.0	\$ 5,212,721	1.5	\$ 7,819,081	0.5	0.0	\$ -	0.5	\$ 2,606,360
Brevard	\$ 134,169,700	3.0	0.5	\$ 67,084,850	2.5	\$ 335,424,250	0.5	0.5	\$ 67,084,850	0.0	\$ -
Broward	\$ 490,893,571	3.0	1.0	\$ 490,893,571	2.0	\$ 981,787,143	0.5	0.0	\$ -	0.5	\$ 245,446,786
Calhoun	\$ 1,453,726	2.5	1.0	\$ 1,453,726	1.5	\$ 2,180,590	0.5	0.5	\$ 726,863	0.0	\$ -
Charlotte	\$ 47,164,068	3.0	1.0	\$ 47,164,068	2.0	\$ 94,328,135	0.5	0.0	\$ -	0.5	\$ 23,582,034
Citrus	\$ 25,396,452	2.0	0.0	\$ -	2.0	\$ 50,792,905	0.5	0.0	\$ -	0.5	\$ 12,698,226
Clay	\$ 38,902,865	3.0	1.0	\$ 38,902,865	2.0	\$ 77,805,729	0.5	0.5	\$ 19,451,432	0.0	\$ -
Collier	\$ 156,017,699	2.0	0.0	\$ -	2.0	\$ 312,035,399	0.5	0.0	\$ -	0.5	\$ 78,008,850
Columbia	\$ 14,737,390	3.0	1.0	\$ 14,737,390	2.0	\$ 29,474,781	0.5	0.5	\$ 7,368,695	0.0	\$ -
DeSoto	\$ 5,220,757	2.5	1.5	\$ 7,831,136	1.0	\$ 5,220,757	0.5	0.0	\$ -	0.5	\$ 2,610,379
Dixie	\$ 2,053,715	2.5	1.0	\$ 2,053,715	1.5	\$ 3,080,572	0.5	0.0	\$ -	0.5	\$ 1,026,857
Duval	\$ 234,859,146	3.0	1.0	\$ 234,859,146	2.0	\$ 469,718,293	0.5	0.5	\$ 117,429,573	0.0	\$ -
Escambia	\$ 78,163,384	2.0	1.0	\$ 78,163,384	1.0	\$ 78,163,384	0.5	0.5	\$ 39,081,692	0.0	\$ -
Flagler	\$ 21,341,869	2.0	0.5	\$ 10,670,935	1.5	\$ 32,012,804	0.5	0.5	\$ 10,670,935	0.0	\$ -
Franklin	\$ 3,377,295	2.5	1.0	\$ 3,377,295	1.5	\$ 5,065,942	0.5	0.5	\$ 1,688,647	0.0	\$ -
Gadsden	\$ 5,454,942	2.5	1.5	\$ 8,182,412	1.0	\$ 5,454,942	0.5	0.0	\$ -	0.5	\$ 2,727,471
Gilchrist	\$ 2,072,857	2.5	1.0	\$ 2,072,857	1.5	\$ 3,109,285	0.5	0.0	\$ -	0.5	\$ 1,036,428
Glades	\$ 1,214,708	2.5	1.0	\$ 1,214,708	1.5	\$ 1,822,061	0.5	0.0	\$ -	0.5	\$ 607,354
Gulf	\$ 4,230,803	2.5	1.0	\$ 4,230,803	1.5	\$ 6,346,204	0.5	0.0	\$ -	0.5	\$ 2,115,401
Hamilton	\$ 1,327,024	2.5	2.0	\$ 2,654,047	0.5	\$ 663,512	0.5	0.0	\$ -	0.5	\$ 663,512
Hardee	\$ 3,377,482	2.5	1.0	\$ 3,377,482	1.5	\$ 5,066,223	0.5	0.0	\$ -	0.5	\$ 1,688,741
Hendry	\$ 6,931,612	2.5	1.0	\$ 6,931,612	1.5	\$ 10,397,418	0.5	0.5	\$ 3,465,806	0.0	\$ -
Hernando	\$ 38,356,898	3.0	0.0	\$ -	3.0	\$ 115,070,693	0.5	0.5	\$ 19,178,449	0.0	\$ -
Highlands	\$ 18,484,732	2.0	1.0	\$ 18,484,732	1.0	\$ 18,484,732	0.5	0.5	\$ 9,242,366	0.0	\$ -
Hillsborough	\$ 412,402,347	3.0	1.0	\$ 412,402,347	2.0	\$ 824,804,694	0.5	0.5	\$ 206,201,174	0.0	\$ -
Holmes	\$ 1,993,392	2.5	1.5	\$ 2,990,088	1.0	\$ 1,993,392	0.5	0.0	\$ -	0.5	\$ 996,696
Indian River	\$ 36,889,516	2.0	1.0	\$ 36,889,516	1.0	\$ 36,889,516	0.5	0.0	\$ -	0.5	\$ 18,444,758
Jackson	\$ 7,978,450	2.5	1.0	\$ 7,978,450	1.5	\$ 11,967,674	0.5	0.5	\$ 3,989,225	0.0	\$ -
Jefferson	\$ 2,144,423	2.5	1.0	\$ 2,144,423	1.5	\$ 3,216,635	0.5	0.0	\$ -	0.5	\$ 1,072,212
Lafayette	\$ 885,151	2.5	1.0	\$ 885,151	1.5	\$ 1,327,726	0.5	0.0	\$ -	0.5	\$ 442,575
Lake	\$ 81,126,172	2.0	1.0	\$ 81,126,172	1.0	\$ 81,126,172	0.5	0.0	\$ -	0.5	\$ 40,563,086
Lee	\$ 231,004,074	3.0	0.0	\$ -	3.0	\$ 693,012,221	0.5	0.5	\$ 115,502,037	0.0	\$ -
Leon	\$ 58,243,303	3.5	1.0	\$ 58,243,303	2.5	\$ 145,608,258	0.5	0.5	\$ 29,121,652	0.0	\$ -
Levy	\$ 7,195,866	2.5	1.0	\$ 7,195,866	1.5	\$ 10,793,799	0.5	0.0	\$ -	0.5	\$ 3,597,933
Liberty	\$ 641,154	2.5	1.5	\$ 961,730	1.0	\$ 641,154	0.5	0.0	\$ -	0.5	\$ 320,577
Madison	\$ 2,089,856	1.5	1.5	\$ 3,134,784	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 1,044,928
Manatee	\$ 101,988,186	3.0	0.5	\$ 50,994,093	2.5	\$ 254,970,466	0.5	0.5	\$ 50,994,093	0.0	\$ -
Marion	\$ 78,357,172	2.0	1.0	\$ 78,357,172	1.0	\$ 78,357,172	0.5	0.5	\$ 39,178,586	0.0	\$ -
Martin	\$ 48,046,542	2.0	0.5	\$ 24,023,271	1.5	\$ 72,069,813	0.5	0.0	\$ 6,005,818	0.5	\$ 18,017,453
Miami-Dade	\$ 754,928,417	2.0	1.0	\$ 754,928,417	1.0	\$ 754,928,417	0.5	0.0	\$ -	0.5	\$ 377,464,208
Monroe	\$ 49,686,245	2.0	1.0	\$ 49,686,245	1.0	\$ 49,686,245	0.5	0.5	\$ 24,843,123	0.0	\$ -
Nassau	\$ 22,299,557	2.0	1.0	\$ 22,299,557	1.0	\$ 22,299,557	0.5	0.0	\$ -	0.5	\$ 11,149,779
Okaloosa	\$ 63,640,030	2.0	0.5	\$ 31,820,015	1.5	\$ 95,460,045	0.5	0.5	\$ 31,820,015	0.0	\$ -
Okeechobee	\$ 8,933,543	2.5	1.0	\$ 8,933,543	1.5	\$ 13,400,314	0.5	0.0	\$ -	0.5	\$ 4,466,771

**Local Discretionary Sales Surtax Levies in Florida's Counties**  
**Estimation of Realized and Unrealized Tax Revenues**  
**Local Fiscal Year Ending September 30, 2026**

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2026 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Orange	\$ 757,662,676	3.0	0.0	\$ -	3.0	\$ 2,272,988,028	0.5	0.5	\$ 378,831,338	0.0	\$ -
Osceola	\$ 93,095,743	3.0	1.0	\$ 93,095,743	2.0	\$ 186,191,485	0.5	0.5	\$ 46,547,871	0.0	\$ -
Palm Beach	\$ 406,930,406	3.0	0.0	\$ 101,732,602	3.0	\$ 305,197,805	0.5	0.5	\$ 152,598,902	0.0	\$ 50,866,301
Pasco	\$ 110,163,307	3.0	1.0	\$ 110,163,307	2.0	\$ 220,326,614	0.5	0.0	\$ -	0.5	\$ 55,081,653
Pinellas	\$ 225,483,115	3.0	1.0	\$ 225,483,115	2.0	\$ 450,966,231	0.5	0.0	\$ -	0.5	\$ 112,741,558
Polk	\$ 160,818,690	3.0	0.5	\$ 80,409,345	2.5	\$ 402,046,726	0.5	0.5	\$ 80,409,345	0.0	\$ -
Putnam	\$ 11,512,349	2.0	1.0	\$ 11,512,349	1.0	\$ 11,512,349	0.5	0.0	\$ -	0.5	\$ 5,756,174
St. Johns	\$ 81,973,190	2.0	0.0	\$ -	2.0	\$ 163,946,380	0.5	0.5	\$ 40,986,595	0.0	\$ -
St. Lucie	\$ 65,467,615	2.0	0.5	\$ 32,733,808	1.5	\$ 98,201,423	0.5	0.5	\$ 32,733,808	0.0	\$ -
Santa Rosa	\$ 33,354,690	2.0	0.5	\$ 16,677,345	1.5	\$ 50,032,036	0.5	0.5	\$ 16,677,345	0.0	\$ -
Sarasota	\$ 128,538,651	3.0	1.0	\$ 128,538,651	2.0	\$ 257,077,301	0.5	0.0	\$ -	0.5	\$ 64,269,325
Seminole	\$ 96,845,128	3.0	1.0	\$ 96,845,128	2.0	\$ 193,690,256	0.5	0.0	\$ -	0.5	\$ 48,422,564
Sumter	\$ 28,669,634	2.0	1.0	\$ 28,669,634	1.0	\$ 28,669,634	0.5	0.0	\$ -	0.5	\$ 14,334,817
Suwannee	\$ 8,086,679	2.5	1.0	\$ 8,086,679	1.5	\$ 12,130,018	0.5	0.0	\$ -	0.5	\$ 4,043,339
Taylor	\$ 3,656,099	2.5	1.0	\$ 3,656,099	1.5	\$ 5,484,149	0.5	0.0	\$ -	0.5	\$ 1,828,050
Union	\$ 1,444,016	2.5	1.0	\$ 1,444,016	1.5	\$ 2,166,024	0.5	0.0	\$ -	0.5	\$ 722,008
Volusia	\$ 132,836,693	3.0	0.0	\$ -	3.0	\$ 398,510,078	0.5	0.5	\$ 66,418,346	0.0	\$ -
Wakulla	\$ 4,708,381	3.5	1.0	\$ 4,708,381	2.5	\$ 11,770,952	0.5	0.5	\$ 2,354,190	0.0	\$ -
Walton	\$ 44,452,902	2.0	1.0	\$ 44,452,902	1.0	\$ 44,452,902	0.5	0.0	\$ -	0.5	\$ 22,226,451
Washington	\$ 3,401,791	2.5	1.0	\$ 3,401,791	1.5	\$ 5,102,687	0.5	0.5	\$ 1,700,896	0.0	\$ -
Statewide	\$ 5,834,907,976			\$ 3,768,283,463		\$ 11,167,004,742			\$ 1,682,739,829		\$ 1,234,714,160

Notes:

- 1) Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2026 calendar year, the Department must have received notice no later than November 16, 2025, prior to the January 1, 2026 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2026 tax rate from its maximum potential tax rate.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2026 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2026.