



Discretionary Sales Surtax Information for Calendar Year 2024

DR-15DSS
R. 11/23
Page 1 of 2

- 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%	(.5%)	Jan 1, 2019	Dec 31, 2030	Jefferson	1%		Jun 1, 1988	None
		(1%)	Jan 1, 2023	Dec 31, 2032	Lafayette	1%		Sep 1, 1991	None
Baker	1%		Jan 1, 1994	None	Lake	1%		Jan 1, 1988	Dec 31, 2032
Bay	1%	(.5%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%		Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2017	Dec 31, 2026	Leon	1.5%	(1%)	Dec 1, 1989	Dec 31, 2039
Bradford	1%		Mar 1, 1993	None			(.5%)	Jan 1, 2003	Dec 31, 2027
Brevard	1%	(.5%)	Jan 1, 2015	Dec 31, 2026	Levy	1%		Oct 1, 1992	None
		(.5%)	Jan 1, 2017	Dec 31, 2026	Liberty	1.5%	(1%)	Nov 1, 1992	None
Broward	1%		Jan 1, 2019	Dec 31, 2048			(.5%)	Jan 1, 2017	Dec 31, 2026
Calhoun	1.5%	(1%)	Jan 1, 1993	None	Madison	1.5%	(1%)	Aug 1, 1989	None
		(.5%)	Jan 1, 2009	Dec 31, 2028			(.5%)	Jan 1, 2007	None
Charlotte	1%		Apr 1, 1995	Dec 31, 2026	Manatee	1%	(.5%)	Jan 1, 2003	Dec 31, 2032
Citrus	None						(.5%)	Jan 1, 2017	Dec 31, 2031
Clay	1.5%	(1%)	Feb 1, 1990	Dec 31, 2039	Marion	1%		Jan 1, 2017	Dec 31, 2024
		(.5%)	Jan 1, 2021	Dec 31, 2050	Martin	.5%		Jan 1, 2019	Dec 31, 2025
Collier	None				Miami-Dade	1%	(.5%)	Jan 1, 1992	None
Columbia	1.5%	(1%)	Aug 1, 1994	None			(.5%)	Jan 1, 2003	None
		(.5%)	Jan 1, 2023	Dec 31, 2042	Monroe	1.5%	(1%)	Nov 1, 1989	Dec 31, 2048
DeSoto	1.5%	(1%)	Jan 1, 1988	None			(.5%)	Jan 1, 1996	Dec 31, 2025
		(.5%)	Jan 1, 2015	Dec 31, 2035	Nassau	1%		Mar 1, 1996	None
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Okaloosa	1%	(.5%)	Jan 1, 2019	Dec 31, 2028
Duval	1.5%	(.5%)	Jan 1, 1989	None			(.5%)	Jan 1, 2021	Dec 31, 2030
		(.5%)	Jan 1, 2001	Dec 31, 2030	Okeechobee	1%		Oct 1, 1995	None
		(.5%)	Jan 1, 2021	Dec 31, 2035	Orange	.5%		Jan 1, 2003	Dec 31, 2025
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 31, 2028	Osceola	1.5%	(1%)	Sep 1, 1990	Dec 31, 2045
		(.5%)	Jan 1, 1998	Dec 31, 2027			(.5%)	Jan 1, 2017	Dec 31, 2036
Flagler	1%	(.5%)	Jan 1, 2003	Dec 31, 2032	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
		(.5%)	Jan 1, 2013	Dec 31, 2032	Pasco	1%		Jan 1, 2005	Dec 31, 2039
Franklin	1.5%	(1%)	Jan 1, 2008	None	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
		(.5%)	Jan 1, 2023	Dec 31, 2042	Polk	1%	(.5%)	Jan 1, 2004	Dec 31, 2033
Gadsden	1.5%	(1%)	Jan 1, 1996	None			(.5%)	Jan 1, 2005	Dec 31, 2044
		(.5%)	Jan 1, 2009	Dec 31, 2038	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Gilchrist	1%		Oct 1, 1992	None	St. Johns	.5%		Jan 1, 2016	Dec 31, 2025
Glades	1%		Jan 1, 2022	Dec 31, 2031	St. Lucie	1%	(.5%)	Jul 1, 1996	Dec 31, 2026
Gulf	1%		Jan 1, 2010	None			(.5%)	Jan 1, 2019	Dec 31, 2028
Hamilton	1%		Jul 1, 1990	Dec 31, 2029	Santa Rosa	1%	(.5%)	Oct 1, 1998	Dec 31, 2028
Hardee	1%		Jan 1, 1998	None			(.5%)	Jan 1, 2017	Dec 31, 2026
Hendry	1.5%	(1%)	Jan 1, 1988	None	Sarasota	1%		Sep 1, 1989	Dec 31, 2039
		(.5%)	Jan 1, 2023	Dec 31, 2042	Seminole	1%		Jan 1, 2015	Dec 31, 2024
Hernando	.5%		Jan 1, 2016	Dec 31, 2025	Sumter	1%		Jan 1, 1993	None
Highlands	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033	Suwannee	1%		Jan 1, 1988	None
		(.5%)	Jan 1, 2017	Dec 31, 2036	Taylor	1%		Aug 1, 1989	Dec 31, 2037
Hillsborough	1.5%	(.5%)	Dec 1, 1996	Nov 30, 2026	Union	1%		Feb 1, 1993	None
		(.5%)	Oct 1, 2001	None	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
		(.5%)	Jan 1, 2019	Dec 31, 2028	Wakulla	1.5%	(1%)	Jan 1, 1988	Dec 31, 2037
Holmes	1.5%	(1%)	Oct 1, 1995	Dec 31, 2028			(.5%)	Jan 1, 2023	Dec 31, 2032
		(.5%)	Jan 1, 2021	Dec 31, 2026	Walton	1%		Feb 1, 1995	None
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Washington	1.5%	(1%)	Nov 1, 1993	None
Jackson	1.5%	(1%)	Jun 1, 1995	Dec 31, 2025			(.5%)	Jan 1, 2019	Dec 31, 2028
		(.5%)	Jul 1, 1996	Dec 31, 2025					

For 2024, the following county has a surtax rate change:

Collier

0% Total Surtax Rate

- Current 1% local government infrastructure surtax is **repealed** effective 12/31/2023.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Email Alerts from the Department. Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.