



# History of Local Sales Tax and Current Rates

Last Updated: March 1, 2025

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Florida imposes a six percent (6%) state sales tax. Some counties impose one or more local option taxes on taxable transactions within the county and on the lease or rental of living or sleeping or housekeeping accommodations (transient rentals) within the county. Many counties self-administer the local transient rental taxes.

Counties that self-administer the transient rental taxes are not required by law to notify the Department of local tax rate changes; therefore, the tax rates in this chart may not reflect all current rates. Contact your local county taxing authority to verify tax rates and to find information about collecting and paying locally administered taxes.

This document provides a history of the locally-imposed county tax rates. For more information, call the Department's Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## History of Florida Sales and Use Tax State Rate

- 3% - November 1, 1949 to March 31, 1968
- 4% - April 1, 1968 to April 30, 1982
- 5% - May 1, 1982 to January 31, 1988
- 6% - February 1, 1988 to Present

## Farm Equipment

- 2% - 1963 to 1968
- 3% - 1968 to 2001
- 2.5% - 2001 to June 30, 2005
- 0% - July 1, 2005 to Present

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County	Rate	Tax History
11 Alachua	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	June 1, 1987 - January 31, 1993
	3%	February 1, 1993 - April 30, 2010
	5%	May 1, 2010 -
	<b>Local Administration of Tourist Development Tax - Began July 1, 2001</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 2002 - December 31, 2002
	0.5%	January 1, 2009 - December 31, 2010
	0.5%	January 1, 2017 - December 31, 2022
	1.0%	January 1, 2023 - December 31, 2032
	<b>Indigent Care Surtax</b>	
	0.25%	January 1, 2005 - December 31, 2011
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2019 - December 31, 2030

12 Baker	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	May 1, 2000 - December 31, 2011
	3%	January 1, 2012 -
	<b>Local Administration of Tourist Development Tax - Began May 1, 2000</b>	
	<b>Small County Surtax</b>	
	1%	January 1, 1994 - Expires Upon Repeal

13 Bay	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development*</b>	
	2%	March 1, 1986 - January 31, 1997
	3%	February 1, 1997 - February 28, 2009
	4%	March 1, 2009 - March 31, 2009
	5%	April 1, 2009 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 1994</b>	
	* For Zip Codes 32401, 32404, 32405, 32407, 32408, 32410, and Bay's part of 32413	
	<b>Local Government Infrastructure Surtax</b>	
	0.5%	June 1, 1988 - December 31, 1993
	1%	January 1, 1994 - December 31, 1994
	0.5%	January 1, 1995 - May 31, 2003
	0.5%	January 1, 2017 - December 31, 2026
		Expiration date extended to December 31, 2036
	<b>School Capital Outlay Surtax</b>	
	0.5%	May 1, 1998 - April 30, 2008
	0.5%	January 1, 2011 - December 31, 2020
		Expiration date extended to December 31, 2030

County	Rate	Tax History
14 Bradford	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	November 1, 1990 - February 28, 2007
	4%	March 1, 2007 -
	<b>Small County Surtax</b>	
	1%	March 1, 1993 - Expires Upon Repeal

15 Brevard	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1986 - November 30, 1989
	3%	December 1, 1989 - February 28, 1994
	4%	March 1, 1994 - June 30, 2005
	5%	July 1, 2005 -
	<b>Local Administration of Tourist Development Tax - Began October 1, 1992</b>	
	<b>Local Government Infrastructure Surtax</b>	
	0.5%	January 1, 2017 - December 31, 2026
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2015 - December 31, 2020
		Expiration date extended to December 31, 2026

16 Broward	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1980 - July 1, 1987
	3%	August 1, 1987 - June 30, 1996
	5%	July 1, 1996 - December 31, 2017
	6%	January 1, 2018 -
	<b>Local Administration of Tourist Development Tax - Began March 1, 1994</b>	
	<b>Charter County and Regional Transportation System Surtax</b>	
	1%	January 1, 2019 - December 31, 2048

17 Calhoun	7.5%	All Taxable Transactions
	<b>Small County Surtax</b>	
	1%	January 1, 1993 - December 31, 2000
	1%	January 1, 2001 - December 31, 2008
	1%	January 1, 2009 - Expires Upon Repeal
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2009 - December 31, 2018
		Expiration date extended to December 31, 2028

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County	Rate	Tax History
18 Charlotte	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	April 1, 1984 - December 31, 1992
	3%	January 1, 1993 - September 30, 2005
	4%	October 1, 2005 - March 31, 2007
	5%	April 1, 2007 -
	<b>Local Administration of Tourist Development Tax - Began September 1, 1990</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	April 1, 1995 - March 31, 1999 Expiration date extensions to: December 31, 2002; December 31, 2008; December 31, 2014; December 31, 2020; and December 31, 2026.

19 Citrus	11.0%	Living and Sleeping Accommodations
	6.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1986 - September 30, 2002
	3%	October 1, 2002 - February 28, 2017
	5%	March 1, 2017 -
	<b>Local Administration of Tourist Development Tax - Began September 1, 1991 - Ended December 31, 2005</b>	

20 Clay	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1989 - May 31, 1999
	3%	June 1, 1999 - November 30, 2017
	5%	December 1, 2017 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 1989</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	February 1, 1990 - January 31, 2005 Expiration date extended to December 31, 2019; and December 31, 2039
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2021 - December 31, 2050

County	Rate	Tax History
21 Collier	11.0%	Living and Sleeping Accommodations
	6.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	3%	November 1, 1990 - November 14, 1991
	2%	January 1, 1993 - December 31, 1995
	3%	January 1, 1996 - September 30, 2005
	4%	October 1, 2005 - August 31, 2017
	5%	September 1, 2017 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 1993</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 2019 - December 31, 2025 Effective December 31, 2023, the 1% infrastructure sales surtax is repealed.
	0%	January 1, 2024 -

22 Columbia	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1984 - April 30, 1991
	3%	May 1, 1991 - July 31, 1994
	2%	August 1, 1994 - March 31, 2010
	3%	April 1, 2010 - March 31, 2013
	4%	April 1, 2013 - September 30, 2015
	5%	October 1, 2015 -
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2023 - December 31, 2042
	<b>Small County Surtax</b>	
	1%	August 1, 1994 - Expires Upon Repeal

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County	Rate	Tax History
23 Miami-Dade	13.0%	<b>Living and Sleeping Accommodations*</b>
	11.0%	Surfside and Bal Harbour
	14.0%	Miami Beach
	13.0%	The rest of Dade County
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1978 -December 31, 1990*
	3%	January 1, 1991* -
	<b>Convention Development</b>	
	3%	May 1, 1984* -
	<b>Local Administration of Tourist Development and Convention Development Taxes - Began April 1, 1988</b>	
	* Surfside and Bal Harbour are charged a 4% Municipal Resort Tax but are exempt from the Tourist Development and Convention Development Taxes. Miami Beach is also charged a 4% Municipal Resort Tax and is exempt from the Tourist Development Tax; however, they are not exempt from the Convention Development Tax.	
	<b>Charter County and Regional Transportation System Surtax</b>	
	0.5%	January 1, 2003 - Expires Upon Repeal
	<b>Indigent Care Surtax - County Public Hospital</b>	
	0.5%	January 1, 1992 - September 30, 1998
	0.5%	October 1, 1998 - Expires Upon Repeal

24 De Soto	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2011 - December 31, 2014
	3%	January 1, 2015 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1988 - December 31, 2002
	<b>Small County Surtax</b>	
	1%	January 1, 2003 - Expires Upon Repeal
	<b>Indigent Care Surtax</b>	
	0.5%	January 1, 2015 - December 31, 2035

25 Dixie	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2011 - September 30, 2017
	3%	October 1, 2017 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	April 1, 1990 - March 31, 2005
	<b>Small County Surtax</b>	
	1%	April 1, 2005 - December 31, 2029

County	Rate	Tax History
26 Duval	13.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1979 - January 31, 1994
	3%	February 1, 1994 - October 31, 1994
	4%	November 1, 1994 -
	<b>Convention Development</b>	
	2%	November 1, 1984 -
	<b>Local Administration of Tourist Development and Convention Development Taxes - Began December 1, 1990</b>	
	<b>Charter County and Regional Transportation System Surtax</b>	
	0.5%	January 1, 1989 - Expires Upon Repeal
	<b>Infrastructure Surtax</b>	
	0.5%	January 1, 2001 - December 31, 2030
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2021 - December 31, 2035

27 Escambia	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1980 - February 29, 1988
	3%	March 1, 1988 - April 30, 1996
	4%	May 1, 1996 - April 30, 1999
	3%	May 1, 1999 - July 31, 2000
	4%	August 1, 2000 - March 31, 2021
	5%	April 1, 2021 -
	<b>Local Administration of Tourist Development Tax - Began June 1, 1989</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	June 1, 1992 - May 31, 1999
	Expiration date extensions to: May 31, 2007; December 31, 2017; and December 31, 2028	
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 1998 - December 31, 2002
	Expiration date extensions to: December 31, 2017; December 31, 2027; and December 31, 2037	

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County	Rate	Tax History
28 Flagler	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1986 - February 29, 2004
	3%	March 1, 2004 - November 30, 2010
	4%	December 1, 2010 - May 31, 2017
	5%	June 1, 2017 -
	<b>Local Administration of Tourist Development Tax - Began July 1, 2018</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	December 1, 1990 - December 31, 2002
	0.5%	January 1, 2003 - December 31, 2012
	<b>Small County Surtax</b>	
	0.5%	January 1, 2013 - December 31, 2032
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2003 - December 31, 2012 Expiration date extensions to: December 31, 2022 and December 31, 2032

29 Franklin	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2005 - June 30, 2021
	3%	July 1, 2021 -
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2023 - December 31, 2042
	<b>Small County Surtax</b>	
	1%	January 1, 2008 - Expires Upon Repeal

30 Gadsden	9.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2003 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1988 - December 31, 1995
	<b>Small County Surtax</b>	
	1%	January 1, 1996 - Expires Upon Repeal
	<b>Indigent Care Surtax</b>	
	0.5%	January 1, 2009 - December 31, 2038

31 Gilchrist	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2007 - January 31, 2020
	3%	February 1, 2020 -
	<b>Small County Surtax</b>	
	1%	October 1, 1992 - Expires Upon Repeal

County	Rate	Tax History
32 Glades	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2009 - Expires Upon Repeal
	<b>Local Government Infrastructure Surtax</b>	
	1%	February 1, 1992 - January 31, 2007
	1%	February 1, 2007 - December 31, 2021
	<b>Small County Surtax</b>	
	1%	January 1, 2022 - December 31, 2031

33 Gulf	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1999 - January 31, 2002
	3%	February 1, 2002 - December 31, 2006
	4%	January 1, 2007 - December 31, 2014
	5%	January 1, 2015 -
	<b>Local Administration of Tourist Development Tax - Began June 1, 2001</b>	
	<b>School Capital Outlay Surtax</b>	
	0.5%	July 1, 1997 - December 31, 2009
	<b>Small County Surtax</b>	
	0.5%	January 1, 2006 - December 31, 2009
	1%	January 1, 2010 - Expires Upon Repeal

34 Hamilton	11.0%	Living and Sleeping Accommodations
	8.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	November 1, 1996 - December 31, 2001
	3%	January 1, 2002 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	July 1, 1990 - June 30, 2005
	<b>Small County Surtax</b>	
	1%	July 1, 2005 - December 31, 2019 Expiration date extended to December 31, 2029
	<b>Emergency Fire Rescue Services Surtax</b>	
	1%	January 1, 2025 - December 31, 2036

35 Hardee	9.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2017 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1990 - December 31, 1997
	<b>Small County Surtax</b>	
	1%	January 1, 1998 - December 31, 2004
	1%	January 1, 2005 - Expires Upon Repeal

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County	Rate	Tax History
36 Hendry	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	February 1, 2003 - April 30, 2007
	3%	May 1, 2007 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1988 - December 31, 2002
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2023 - December 31, 2042
	<b>Small County Surtax</b>	
	1%	January 1, 2003 - Expires Upon Repeal

37 Hernando	11.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1993 - July 31, 1998
	3%	August 1, 1998 - September 30, 2014
	5%	October 1, 2014 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 1993</b>	
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 1999 - December 31, 2003
	0.5%	January 1, 2005 - December 31, 2014
	0.5%	January 1, 2016 - December 31, 2025
		Expiration date extended to December 31, 2035

38 Highlands	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2003 - July 31, 2018
	4%	August 1, 2018 - July 31, 2023
	5%	August 1, 2023 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 2014 - Ended March 31, 2018</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	November 1, 1989 - October 31, 2004
		Expiration date extensions to: December 31, 2018; and December 31, 2033
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2017 - December 31, 2036

County	Rate	Tax History
39 Hillsborough	13.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	October 1, 1978 - September 30, 1986
	3%	October 1, 1986 - February 28, 1990
	4%	March 1, 1990 - November 30, 1994
	5%	December 1, 1994 - July 31, 2019
	6%	August 1, 2019 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 1992</b>	
	<b>Local Government Infrastructure Surtax</b>	
	0.5%	December 1, 1996 - November 30, 2026
		Expiration date extended to December 31, 2041
	<b>Indigent Care Surtax</b>	
	0.5%	December 1, 1991 - September 30, 1997
	0.25%	October 1, 1997 - February 28, 2001
		Expiration date extended to September 30, 2001
	0.5%	October 1, 2001 - Expires Upon Repeal
	<b>Charter County and Regional Transportation System Surtax</b>	
	1%	January 1, 2019 - March 15, 2021 (Surtax ended because it was ruled to be unconstitutional)
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2019 - December 31, 2028

40 Holmes	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2005 - December 31, 2017
	3%	January 1, 2018 -
	<b>Small County Surtax</b>	
	1%	October 1, 1995 - September 30, 1999
		Expiration date extensions to: September 30, 2006; December 31, 2013; and December 31, 2028
	<b>Indigent Care Surtax</b>	
	0.5%	January 1, 2021 - December 31, 2026
		Expiration date extended to December 31, 2032



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County	Rate	Tax History
41 Indian River	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	April 1, 1987 - August 31, 1993
	3%	September 30, 1993 - January 31, 2001
	4%	February 1, 2001 - December 31, 2024
	5%	January 1, 2025 -
	<b>Local Administration of Tourist Development Tax - Began October 1, 2000</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	June 1, 1989 - May 31, 2004 Expiration date extensions to: December 31, 2019 and December 31, 2034

County	Rate	Tax History
42 Jackson	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1999 - July 31, 2004
	4%	August 1, 2004 - July 31, 2023
	5%	August 1, 2023 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	June 1, 1988 - July 1, 1992
	<b>Small County Surtax</b>	
	1%	June 1, 1995 - May 31, 2010 Expiration date extended to December 31, 2025
	<b>School Capital Outlay Surtax</b>	
	0.5%	July 1, 1996 - December 31, 2015
	0.5%	July 1, 2016 - December 31, 2025 Expiration date extended to December 31, 2035

43 Jefferson	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	February 1, 2007 - October 31, 2017
	3%	November 1, 2017 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	June 1, 1988 - May 31, 2003
	<b>Small County Surtax</b>	
	1%	June 1, 2003 - Expires Upon Repeal

44 Lafayette	7.0%	All Taxable Transactions
	<b>Local Option Tourist Development</b>	
	1%	September 1, 1991 - August 31, 2006
	<b>Small County Surtax</b>	
	1%	September 1, 2006 - Expires Upon Repeal

County	Rate	Tax History
45 Lake	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1984 - March 31, 2003
	4%	April 1, 2003 -
	<b>Local Administration of Tourist Development Tax - Began November 1, 1998</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1988 - December 31, 2002 Expiration date extensions to: December 31, 2017 and December 31, 2032

46 Lee	11.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	November 1, 1982 - February 29, 1988
	3%	March 1, 1988 - December 31, 2005
	5%	January 1, 2006 -
	<b>Local Administration of Tourist Development Tax - Began May 1, 1988</b>	
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2019 - December 31, 2028

47 Leon	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	May 1, 1988 - December 31, 1993
	3%	January 1, 1994 - October 31, 2004
	4%	November 1, 2004 - April 30, 2009
	5%	May 1, 2009 - Expires Upon Repeal
	<b>Local Administration of Tourist Development Tax - Began October 1, 1994</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	December 1, 1989 - November 30, 2004 Expiration date extensions to: December 31, 2019 and December 31, 2039
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2003 - December 31, 2012 Expiration date extended to December 31, 2027

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County	Rate	Tax History
48 Levy	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2003 - December 31, 2019
	4%	January 1, 2020 -
	<b>Small County Surtax</b>	
	1%	October 1, 1992 - Expires Upon Repeal

49 Liberty	7.5%	All Taxable Transactions
	<b>Small County Surtax</b>	
	1%	November 1, 1992 - Expires Upon Repeal
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2012 - December 31, 2020
	<b>Emergency Fire Rescue Services Surtax</b>	
	0.5%	January 1, 2017 - December 31, 2021 Expiration date extended to December 31, 2026

50 Madison	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1999 - November 30, 2002
	3%	December 1, 2002 - January 31, 2021
	5%	February 1, 2022 -
	<b>Local Government Infrastructure Surtax</b>	
	1%	August 1, 1989 - July 31, 2004
	<b>Small County Surtax</b>	
	1%	August 1, 2004 - Expires Upon Repeal
	<b>Indigent Care Surtax</b>	
	0.5%	January 1, 2007 - Expires Upon Repeal

51 Manatee	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1981 - September 30, 1986
	3%	October 1, 1986 - November 30, 2003
	4%	December 1, 2003 - May 30, 2009
	5%	June 1, 2009 - December 31, 2024
	6%	January 1, 2025 -
	<b>Local Administration of Tourist Development Tax - Began October 1, 1989</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1990 - January 1, 1993
	1%	July 1, 1994 - June 30, 1999
	0.5%	January 1, 2017 - December 31, 2031
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2003 - December 31, 2017 Expiration date extended to December 31, 2032

County	Rate	Tax History
52 Marion	11.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2005 - October 31, 2015
	4%	November 1, 2015 -
	<b>Local Administration of Tourist Development Tax - Began April 1, 2008</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 2003 - December 31, 2004
	1%	January 1, 2017 - December 31, 2020 Expiration date extensions to: December 31, 2024 and December 31, 2044
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2005 - December 31, 2009
	0.5%	January 1, 2025 - December 31, 2034

53 Martin	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	November 1, 2002 - April 30, 2008
	4%	May 1, 2008 - June 30, 2015
	5%	July 1, 2015 -
	<b>Local Administration of Tourist Development Tax - Began November 1, 2002</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	June 1, 1996 - May 31, 1997
	1%	January 1, 1999 - December 31, 2001
	0.5%	January 1, 2007 - December 31, 2011
	0.5%	January 1, 2025 - December 31, 2034
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2019 - December 31, 2025



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County	Rate	Tax History
54 Monroe	12.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1981 - October 31, 1986
		<i>12/81 Key West Only; 4/84 went County wide</i>
	3%	November 1, 1986 - May 31, 2009
		<i>11/86 Key West Only; 7/87 went County wide</i>
	4%	June 1, 2009 - Expires Upon Repeal
	<b>Local Administration of Tourist Development Tax - Began January 1, 1991</b>	
	<b>Tourist Impact</b>	
	1%	May 1, 1988 -
	<b>Local Administration of Tourist Impact Tax - Began January 1, 1996</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	November 1, 1989 - October 31, 2004
		Expiration date extensions to: December 31, 2018; December 31, 2033; and December 31, 2048
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 1996 - December 31, 2005
		Expiration date extensions to: December 31, 2015; December 31, 2025; and December 31, 2035

55 Nassau	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development*</b>	
	2%	January 1, 1989 - November 30, 2008
	3%	December 1, 2008 - March 31, 2010
	4%	April 1, 2010 - June 30, 2018
	5%	July 1, 2018 -
	<b>Local Administration of Tourist Development Tax - Began May 1, 1989</b>	
	<b>*Amelia Island Only</b>	
	<b>Small County Surtax</b>	
	0.5%	December 1, 1993 - November 30, 1994
	1%	March 1, 1996 - Expires Upon Repeal

County	Rate	Tax History
56 Okaloosa	13.0%	Living and Sleeping Accommodations - <b>Okaloosa County Tourist Development Tax District</b>
	13.0%	Living and Sleeping Accommodations - <b>Expansion District</b>
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development*</b>	
	2%	November 1, 1989 - June 30, 1999
	4%	July 1, 1999 - December 31, 2007
	5%	January 1, 2008 - December 31, 2022
		<b>Okaloosa County Tourist Development Tax District</b>
	4%	March 1, 2022 - December 31, 2022
		<b>Expansion District</b>
	6%	January 1, 2023 - <b>Okaloosa County Tourist Development Tax District</b>
	5%	January 1, 2023 - February 28, 2025
		<b>Expansion District</b>
	6%	March 1, 2025 - <b>Expansion District</b>
	<b>Local Administration of Tourist Development Tax (TDT) Began - July 1, 1992 - Ended February 28, 2017; Local Administration of TDT for Okaloosa County Tourist Development Tax District - Began January 1, 2022; Local Administration of TDT for the Expansion District - Began March 1, 2022</b>	
	<b>Local Government Infrastructure Surtax</b>	
	0.5%	October 1, 1989 - September 30, 1991
	1%	August 1, 1995 - July 31, 1999
	0.5%	January 1, 2019 - December 31, 2028
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2021 - December 31, 2030

57 Okeechobee	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1993 - November 30, 1996
	3%	December 1, 1996 -
	<b>Small County Surtax</b>	
	1%	October 1, 1995 - September 30, 1999
		Expiration date extended until repealed

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County	Rate	Tax History
58 Orange	12.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	May 1, 1978 - May 31, 1986
	3%	June 1, 1986 - September 30, 1989
	4%	October 1, 1989 - January 31, 1995
	5%	February 1, 1995 - August 31, 2006
	6%	September 1, 2006 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 1992</b>	
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2003 - December 31, 2015
		Expiration date extensions to: December 31, 2025 and December 31, 2035

59 Osceola	13.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1977 - June 30, 1986
	3%	July 1, 1986 - September 30, 1990
	4%	October 1, 1990 - August 31, 1997
	5%	September 1, 1997 - June 30, 2004
	6%	July 1, 2004 -
	<b>Local Administration of Tourist Development Tax - Began May 1, 1992</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	September 1, 1990 - August 31, 2005
		Expiration date extensions to: August 31, 2025 and December 31, 2045
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2017 - December 31, 2036

60 Palm Beach	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	1%	October 1, 1982 - December 31, 1983
	2%	January 1, 1984 - January 31, 1989
	3%	February 1, 1989 - December 31, 1993
	4%	January 1, 1994 - November 30, 2006
	5%	December 1, 2006 - January 31, 2015
	6%	February 1, 2015 -
	<b>Local Administration of Tourist Development Tax - Began January 1, 1993</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 2017 - December 31, 2026
	<b>Small County Surtax</b>	
	0.5%	January 1, 2005 - December 31, 2010

County	Rate	Tax History
61 Pasco	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1991 - September 30, 2017
	4%	October 1, 2017 - May 31, 2022
	5%	June 1, 2022 -
	<b>Local Administration of Tourist Development Tax - Began October 1, 2019</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 2005 - December 31, 2014
		Expiration date extensions to: December 31, 2024 and December 31, 2039

62 Pinellas	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	November 1, 1978 - June 30, 1988
	3%	July 1, 1988 - December 31, 1995
	4%	January 1, 1996 - November 30, 2005
	5%	December 1, 2005 - December 31, 2015
	6%	January 1, 2016 -
	<b>Local Administration of Tourist Development Tax - Began October 1, 1990</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	February 1, 1990 - December 31, 2019
		Expiration date extended to December 31, 2029

63 Polk	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1986 - September 30, 1990
	3%	October 1, 1990 - April 30, 1994
	4%	May 1, 1994 - February 29, 2004
	5%	March 1, 2004 - September 30, 2007
		Expiration date extended until repealed
	<b>Local Administration of Tourist Development Tax - Began January 1, 1994</b>	
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2004 - December 31, 2018
		Expiration date extended to December 31, 2033
	<b>Indigent Health Care Surtax</b>	
	0.5%	January 1, 2005 - December 31, 2019
		Expiration date extended to December 31, 2044

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County	Rate	Tax History
64 Putnam	11.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1993 - January 31, 2008
	4%	February 1, 2008 -
	<b>Local Administration of Tourist Development Tax - Began April 1, 1999</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 2003 - December 31, 2017 Expiration date extended to December 31, 2032

65 St. Johns	11.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1986 - December 31, 1991
	3%	January 1, 1992 - March 31, 2010
	4%	April 1, 2010 - September 30, 2021
	5%	October 1, 2021 -
	<b>Local Administration of Tourist Development Tax - Began August 1, 1988</b>	
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2016 - December 31, 2025 Expiration date extended to December 31, 2035

66 St. Lucie	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	November 1, 1984 - January 31, 1988
	3%	February 1, 1988 - July 31, 1997
	4%	August 1, 1997 - December 31, 2002
	3%	January 1, 2003 - January 31, 2003
	4%	February 1, 2003 - February 28, 2003
	5%	March 1, 2003 -
	<b>Local Administration of Tourist Development Tax - Began May 1, 1991</b>	
	<b>Local Government Infrastructure Surtax</b>	
	0.5%	January 1, 2019 - December 31, 2028
	<b>School Capital Outlay Surtax</b>	
	0.5%	July 1, 1996 - June 30, 2006 Expiration date extensions to: December 31, 2026 and December 31, 2036

County	Rate	Tax History
67 Santa Rosa	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1992 - September 30, 1996
	3%	October 1, 1996 - May 31, 2006
	4%	June 1, 2006 - May 31, 2014
	5%	June 1, 2014 -
	<b>Local Administration of Tourist Development Tax - Began May 1, 1994</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	September 1, 1993 - September 1, 1998
	0.5%	January 1, 2017 - December 31, 2021 Expiration date extended to December 31, 2026
	<b>School Capital Outlay Surtax</b>	
	0.5%	October 1, 1998 - September 30, 2008 Expiration date extensions to: December 31, 2018 and December 31, 2028

68 Sarasota	13.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	November 1, 1988 - March 31, 1997
	3%	April 1, 1997 - April 30, 2007
	4%	May 1, 2007 - April 30, 2010
	4.5%	May 1, 2010 - April 30, 2011
	5%	May 1, 2011 - September 30, 2022
	6%	October 1, 2022 -
	<b>Local Administration of Tourist Development Tax - Began June 1, 1992</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	September 1, 1989 - August 31, 2004 Expiration date extensions to: August 30, 2009; December 31, 2024; and December 31, 2039

69 Seminole	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1989 - December 31, 1992
	3%	January 1, 1993 - December 31, 2008
	4%	January 1, 2009 - January 31, 2009
	5%	February 1, 2009 - Expires Upon Repeal
	<b>Local Administration of Tourist Development Tax - Began September 1, 1993</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	October 1, 1991 - September 30, 2001
	1%	January 1, 2002 - December 31, 2011
	1%	January 1, 2015 - December 31, 2024 Expiration date extended to December 31, 2034

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County	Rate	Tax History
70 Sumter	7.0%	All Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2005 - September 30, 2020
	<b>Small County Surtax</b>	
	1%	January 1, 1993 - Expires Upon Repeal

71 Suwannee	10.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 1991 - June 30, 2011
	3%	July 1, 2011 -
	<b>Local Administration of Tourist Development Tax - Began November 1, 2001</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1988 - December 31, 2002
	<b>Small County Surtax</b>	
	1%	January 1, 2003 - Expires Upon Repeal

72 Taylor	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	December 1, 1998 - December 31, 2005
	3%	January 1, 2006 - August 31, 2016
	4%	September 1, 2016 - October 31, 2016
	5%	November 1, 2016 -
	<b>Local Administration of Tourist Development Tax - Began July 1, 2006</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	August 1, 1989 - Expired Upon Repeal Repealed December 31, 1999 Ordinance 99-10
	<b>Small County Surtax</b>	
	1%	January 1, 2000 - December 31, 2029
		Expiration date extended to December 31, 2037

73 Union	7.0%	All Taxable Transactions
	<b>Small County Surtax</b>	
	1%	February 1, 1993 - January 31, 1996
		Expiration date extensions to: January 31, 2001; December 31, 2005; and Expires Upon Repeal

County	Rate	Tax History
74 Volusia	12.5%	Living and Sleeping Accommodations
	6.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	May 1, 1978 - June 30, 2003
	3%	July 1, 2003 -
	<b>Local Administration of Tourist Development Tax - Began April 1, 1990</b>	
	<b>Convention Development</b>	
	Applies to the Halifax and West Volusia Advertising Districts.	
	1%	October 1, 1984 - August 31, 1991
	2%	September 1, 1991 - September 30, 1995
	3%	October 1, 1995 -
	Applies to the Southeast Volusia Advertising Tax District.	
	1%	October 1, 1987 - March 31, 1992
	2%	April 1, 1992 - September 30, 2000
	3%	October 1, 2000 -
	<b>Local Administration of Convention Development Tax - Began April 1, 1990</b>	
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2002 - December 31, 2016 Expiration date extended to December 31, 2031

75 Wakulla	11.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	April 1, 1995 - October 31, 2011
	3%	November 1, 2011 - February 29, 2012
	4%	March 1, 2012 -
	<b>Local Administration of Tourist Development Tax - Began December 1, 1996 - Ended September 30, 2009</b>	
	<b>Local Government Infrastructure Surtax</b>	
	1%	January 1, 1988 - December 31, 2002 Expiration date extensions to: December 31, 2017 and December 31, 2037
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2023 - December 31, 2032

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County	Rate	Tax History
76 Walton	12.0%	Living and Sleeping Accommodations
	7.0%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	October 1, 1986* - January 31, 1999
	3%	February 1, 1999* - April 30, 2004
	4%	May 1, 2004* - September 30, 2009
	4.5%	October 1, 2009* - September 30, 2014
	4%	October 1, 2014* - December 31, 2019
	5%	January 1, 2020* -
	2%	March 1, 2021* -
	<b>Local Administration of Tourist Development Tax - Began October 1, 1991</b>	
	* 5% for Zip Codes 32459, 32550, 32454, 32461 and Walton's part of 32413, and 2% for the rest of the county. Note that these zip codes have changed over time.	
	<b>Charter County and Regional Transportation System Surtax</b>	
	0.5%	January 1, 2013 - December 31, 2015
	<b>Small County Surtax</b>	
	1%	February 1, 1995 - Expires Upon Repeal
77 Washington	10.5%	Living and Sleeping Accommodations
	7.5%	All Other Taxable Transactions
	<b>Local Option Tourist Development</b>	
	2%	January 1, 2001 - June 30, 2006
	3%	July 1, 2006 -
	<b>Small County Surtax</b>	
	1%	November 1, 1993 - Expires Upon Repeal
	<b>School Capital Outlay Surtax</b>	
	0.5%	January 1, 2019 - December 31, 2028