FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication TIP

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Martin County Surtax Rate Update

Martin County's 0.5% school capital outlay surtax expires December 31, 2025. **Beginning January 1, 2026, the total state and local sales and use tax rate for Martin County will decrease from 7% to 6.5%.**

The total rate for Martin County is composed of Florida's 6% state sales and use tax rate and a 0.5% local government infrastructure surtax. State sales tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

References: **Martin County Resolution 2018-02(b); Sections 212.054 and 212.055, Florida Statutes**

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at **floridarevenue.com** or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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