



Tax Information Publication

TIP

Number:
25A01-15

Date Issued:
**December 1,
2025**

Palm Beach County Surtax Rate Update

In November 2024, voters in Palm Beach County approved a ballot referendum imposing a 0.5% school capital outlay surtax effective January 1, 2026. In April 2025, the Palm Beach County Board of County Commissioners approved Ordinance Number 2025-008, repealing the county's 1% infrastructure surtax effective December 31, 2025. **Beginning January 1, 2026, the total state and local sales and use tax rate for Palm Beach County will decrease from 7% to 6.5%.**

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

References: Palm Beach County Ordinance 2025-008; 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**.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at **floridarevenue.com/dor/subscribe**
- ✓ Visit our website at **floridarevenue.com/taxes/education** for online guides and tutorials
- ✓ Follow us on **Facebook, Instagram, LinkedIn, X, and YouTube**