FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication **TIP**

Number: **26A01-23**

Date Issued: **November 20, 2026**

Liberty County Surtax Rate Update

On November 3, 2026, voters in Liberty County approved a ballot referendum extending the expiration date of Liberty County's 0.5% emergency fire rescue services and facilities surtax from December 31, 2026, to December 31, 2031. **The total state and local sales and use tax rate for Liberty County will continue to be 7.5%.**

The total rate for Liberty County is composed of Florida's 6% state sales and use tax, a 1% small county surtax, and a 0.5% emergency fire rescue services and facilities surtax. State sales tax and local surtaxes collected must be reported and remitted to the Florida Department of Revenue (Department).

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

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).

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