

**Florida Department of Revenue
Tax Information Publication**

TIP 01A01-23

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**Volusia County Levies A One-Half Percent Discretionary
Sales Surtax Beginning January 1, 2002**

Effective January 1, 2002, sales tax dealers in Volusia County must begin collecting a one-half percent discretionary sales surtax. The levy of this surtax is the result of approval of Volusia County Ordinance No. 01-11. Effective January 1, 2002, the combined tax rate for Volusia County will be six and one-half percent. This consists of:

6.0% State sales tax rate

.5% School capital outlay surtax rate

Effective January 1, 2002, all sales tax dealers will be required to collect or accrue the one-half percent Volusia County discretionary sales surtax, in addition to the state's six percent sales tax, on the sale or use of taxable merchandise or taxable services delivered into Volusia County.

Some 2002 sales tax coupon booklets have already been printed and have the incorrect surtax rate printed on the tax return coupon. The correct surtax rate for Volusia County is .0050 (one-half percent) and NOT .0005 as printed on the coupon. If you received one of these incorrect booklets, a new 2002 sales tax coupon booklet with the correct surtax rate of .0050 will be printed and mailed to you after January 1, 2002. You must keep the 2002 Annual Resale Certificate, which is in the first coupon booklet.

The Department of Revenue will administer the one-half percent discretionary sales surtax. All monies collected for this surtax shall be remitted and reported to the Department along with the state sales and use tax on the appropriate sales and use tax return. A six and one-half percent bracket card is

enclosed for your convenience.

References: Volusia County Ordinance 01-11; Sections 212.054, 212.055(1) and (2), 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 our Internet site at www.myflorida.com/dor. Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.