

**Gadsden County Adds an Additional One-Half Percent Sales Surtax
Beginning January 1, 2009**

Effective January 1, 2009, sales tax dealers must begin collecting the one-half percent Indigent Care Sales Surtax in addition to the existing one percent Small County Surtax. The levy of this additional sales surtax is the result of voter approval of Gadsden County Ordinance No. 08-025. The combined tax rate for Gadsden County will be 7.5 percent (Form DR-2X Sales Tax Rate Table enclosed). This consists of:

6.0%	State sales tax rate
1.0%	Small County Surtax
0.5%	Indigent Care Sales Surtax

Effective January 1, 2009, all sales tax dealers will be required to collect or accrue the combined 1.5 percent Gadsden County discretionary sales surtax, in addition to the state's 6 percent sales tax on the sale or use of taxable merchandise or taxable services delivered in Gadsden County.

The Department of Revenue will administer the additional one-half percent Indigent Care Surtax and will continue to administer the previously imposed one percent Small County Surtax. All monies collected for these surtaxes (combined rate of 1.5 percent) should be remitted and reported to the Department with the state sales and use tax on the appropriate sales and use tax return.

The amount of money distributed to Gadsden County depends on proper completion of the back of each sales and use tax return. Please make certain you complete **ALL** of the appropriate lines including the **discretionary sales surtax lines** on all tax returns.

In December, monthly and quarterly filers will start receiving their 2009 Sales Tax Return Booklets and Instructions. These documents will have the combined 1.5 percent (1.5%) surtax rate printed on the face of each return. If you have another filing schedule then your appropriate returns will be received at the usual time printed with the correct discretionary sales surtax rate.

References: Gadsden County Ordinance No. 08-025; 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 Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may 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, Taxpayer Services, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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