

**Alachua County Adds an Additional One-Half Percent (.5%)  
Discretionary Sales Surtax Beginning January 1, 2009**

Effective January 1, 2009, sales tax dealers must begin collecting the one-half percent (.5%) Local Government Infrastructure Sales Surtax in addition to the existing one-quarter percent (.25%) Indigent Care Surtax. The levy of this additional surtax is the result of voter approval of Alachua County Ordinance 08-17. The combined tax rate for Alachua County will be 6.75 percent (Form DR-2X Sales Tax Rate Table enclosed). This consists of:

6.0%	State sales tax rate
0.25%	Indigent Care Surtax
0.5%	Local Government Infrastructure Sales Surtax

Effective January 1, 2009, all sales tax dealers will be required to collect or accrue the combined three-quarters percent (.75%) Alachua County discretionary sales surtax, in addition to the state's 6 percent (6%) sales tax on the sale or use of taxable merchandise or taxable services delivered in Alachua County.

The Department of Revenue will administer the additional one-half percent surtax and will continue to administer the previously imposed one-quarter percent surtax. All monies collected for these surtaxes (combined rate of three-quarters percent [.75 %]) 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 Alachua 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 three-quarters percent (.75%) 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.

The total tax rate of 6.25 percent (6.25%) remains in effect until December 31, 2008. The new total tax rate of 6.75 percent (6.75%) begins on January 1, 2009.

**References: Alachua County Ordinance No. 08-17; 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](http://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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