

TIP 99A15-01

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Manatee County Sales Tax Rate Changes to 6 Percent on July 1, 1999 as Discretionary Sales Surtax Expires

Beginning July 1, 1999, dealers in Manatee County should only collect and remit the 6 percent state sales tax on transactions that occur in Manatee County. The 1 percent discretionary sales surtax will expire on June 30, 1999, as specified in Ordinance No. 94-01. Dealers in Manatee County should continue to collect the appropriate surtax on sales of taxable goods and services that are delivered into counties imposing the surtax.

Dealers with Monthly or Quarterly Filing Status

Dealers in Manatee County who file sales and use tax returns monthly or quarterly (calendar quarter filing period) will receive new sales and use tax returns in July. The new return will reflect the 6 percent state sales tax rate only. As a reminder, the June monthly return and payment or the April-June quarterly return and payment, whichever is applicable, are due July 1, 1999 and late after July 20, 1999.

Dealers with a Semi-Annual Filing Status

Dealers in Manatee County who file sales and use tax returns semi-annually will receive their next semi-annual return in June. This return will reflect the 6 percent state sales tax rate and the 1 percent discretionary sales surtax. As a reminder, this return and payment are due July 1, 1999 and late after July 20, 1999.

Dealers will receive a second semi-annual return for the period of July 1, 1999 through December 31, 1999 in December. This return will only reflect the 6 percent state sales tax rate.

Dealers with an Annual Filing Status

Dealers in Manatee County who file sales and use tax returns annually will receive their 1999 annual sales and use tax

returns in December. This return will reflect the 6 percent state sales tax rate and the 1 percent discretionary sales surtax rate that was in effect in Manatee County until June 30, 1999. As a reminder, this return and payment are due January 1, 2000 and late after January 20, 2000.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

Reference:

Ordinance 94-01

Section 212.055, F.S.