

Discretionary Sales Surtax Information for Calendar Year 2026

A county with more than one surtax is shaded in gray and a new, revised, extended, or expiring surtax is printed in bold.

County	Total Surtax Rate		Effective Date	Expiration Date	County	Total Surtax Rate		Effective Date	Expiration Date
Alachua	1.5%	(.5%)	Jan 1, 2019	Dec 31, 2030	Jefferson	1%		Jun 1, 1988	None
		(1%)	Jan 1, 2023	Dec 31, 2032	Lafayette	1%		Sep 1, 1991	None
Baker	1%		Jan 1, 1994	None	Lake	1%		Jan 1, 1988	Dec 31, 2032
Bay	1%	(.5%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%		Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2017	Dec 31, 2036	Leon	1.5%	(1%)	Dec 1, 1989	Dec 31, 2039
Bradford	1%		Mar 1, 1993	None			(.5%)	Jan 1, 2003	Dec 31, 2027
Brevard	1%	(.5%)	Jan 1, 2015	Dec 31, 2026	Levy	1%		Oct 1, 1992	None
		(.5%)	Jan 1, 2017	Dec 31, 2026	Liberty	1.5%	(1%)	Nov 1, 1992	None
Broward	1%		Jan 1, 2019	Dec 31, 2048			(.5%)	Jan 1, 2017	Dec 31, 2026
Calhoun	1.5%	(1%)	Jan 1, 1993	None	Madison	1.5%	(1%)	Aug 1, 1989	None
		(.5%)	Jan 1, 2009	Dec 31, 2028			(.5%)	Jan 1, 2007	None
Charlotte	1%		Apr 1, 1995	Dec 31, 2026	Manatee	1%	(.5%)	Jan 1, 2003	Dec 31, 2032
Citrus	None						(.5%)	Jan 1, 2017	Dec 31, 2031
Clay	1.5%	(1%)	Feb 1, 1990	Dec 31, 2039	Marion	1.5%	(1%)	Jan 1, 2017	Dec 31, 2044
		(.5%)	Jan 1, 2021	Dec 31, 2050			(.5%)	Jan 1, 2025	Dec 31, 2034
Collier	None				Martin	.5%		Jan 1, 2025	Dec 31, 2034
Columbia	1.5%	(1%)	Aug 1, 1994	None	Miami-Dade	1%	(.5%)	Jan 1, 1992	None
		(.5%)	Jan 1, 2023	Dec 31, 2042			(.5%)	Jan 1, 2003	None
DeSoto	1.5%	(1%)	Jan 1, 1988	None	Monroe	1.5%	(1%)	Nov 1, 1989	Dec 31, 2048
		(.5%)	Jan 1, 2015	Dec 31, 2035			(.5%)	Jan 1, 1996	Dec 31, 2035
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Nassau	1%		Mar 1, 1996	None
Duval	1.5%	(.5%)	Jan 1, 1989	None	Okaloosa	1%	(.5%)	Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2001	Dec 31, 2030			(.5%)	Jan 1, 2021	Dec 31, 2030
		(.5%)	Jan 1, 2021	Dec 31, 2035	Okeechobee	1%		Oct 1, 1995	None
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 31, 2028	Orange	.5%		Jan 1, 2003	Dec 31, 2035
		(.5%)	Jan 1, 1998	Dec 31, 2037	Osceola	1.5%	(1%)	Sep 1, 1990	Dec 31, 2045
Flagler	1%	(.5%)	Jan 1, 2003	Dec 31, 2032			(.5%)	Jan 1, 2017	Dec 31, 2036
		(.5%)	Jan 1, 2013	Dec 31, 2032	Palm Beach	.5%		Jan 1, 2026	Dec 31, 2035
Franklin	1.5%	(1%)	Jan 1, 2008	None	Pasco	1%		Jan 1, 2005	Dec 31, 2039
		(.5%)	Jan 1, 2023	Dec 31, 2042	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
Gadsden	1.5%	(1%)	Jan 1, 1996	None	Polk	1%	(.5%)	Jan 1, 2004	Dec 31, 2033
		(.5%)	Jan 1, 2009	Dec 31, 2038			(.5%)	Jan 1, 2005	Dec 31, 2044
Gilchrist	1%		Oct 1, 1992	None	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Glades	1%		Jan 1, 2022	Dec 31, 2031	St. Johns	.5%		Jan 1, 2016	Dec 31, 2035
Gulf	1%		Jan 1, 2010	None	St. Lucie	1%	(.5%)	Jul 1, 1996	Dec 31, 2036
Hamilton	2%	(1%)	Jul 1, 1990	Dec 31, 2029			(.5%)	Jan 1, 2019	Dec 31, 2028
		(1%)	Jan 1, 2025	Dec 31, 2036	Santa Rosa	1%	(.5%)	Oct 1, 1998	Dec 31, 2028
Hardee	1%		Jan 1, 1998	None			(.5%)	Jan 1, 2017	Dec 31, 2026
Hendry	1.5%	(1%)	Jan 1, 1988	None	Sarasota	1%		Sep 1, 1989	Dec 31, 2039
		(.5%)	Jan 1, 2023	Dec 31, 2042	Seminole	1%		Jan 1, 2015	Dec 31, 2034
Hernando	.5%		Jan 1, 2016	Dec 31, 2035	Sumter	1%		Jan 1, 1993	None
Highlands	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033	Suwannee	1%		Jan 1, 1988	None
		(.5%)	Jan 1, 2017	Dec 31, 2036	Taylor	1%		Aug 1, 1989	Dec 31, 2037
Hillsborough	1.5%	(.5%)	Dec 1, 1996	Dec 31, 2041	Union	1%		Feb 1, 1993	None
		(.5%)	Oct 1, 2001	None	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
		(.5%)	Jan 1, 2019	Dec 31, 2028	Wakulla	1.5%	(1%)	Jan 1, 1988	Dec 31, 2037
Holmes	1.5%	(1%)	Oct 1, 1995	Dec 31, 2028			(.5%)	Jan 1, 2023	Dec 31, 2032
		(.5%)	Jan 1, 2021	Dec 31, 2032	Walton	1%		Feb 1, 1995	None
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Washington	1.5%	(1%)	Nov 1, 1993	None
Jackson	1.5%	(1%)	Jun 1, 1995	None			(.5%)	Jan 1, 2019	Dec 31, 2028
		(.5%)	Jul 1, 1996	Dec 31, 2035					

For 2026, the following counties have surtax rate changes:

Jackson 1.5% Total Surtax Rate

- Current 1% small county surtax is **extended (effective 1/1/2026)** and expires upon repeal.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2035.

Martin .5% Total Surtax Rate

- Current .5% school capital outlay surtax **expired** 12/31/2025.
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2034.

Palm Beach .5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2026 and expires 12/31/2035.
- Current 1% local government infrastructure surtax is **repealed** effective 12/31/2025.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Subscribe to Receive Email Alerts from the Department. Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.