

Florida Department Of Revenue
Tax Information Publication

TIP 99A15-05

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Okeechobee County 7 Percent Sales Tax Rate Remains in Effect

Okeechobee County Ordinance No. 99-06 extends the county's 1 percent discretionary sales surtax beyond its original September 30, 1999 termination. Since this ordinance has no termination date, the surtax **will not expire** until December 31 of the year in which a terminating ordinance is passed.

Dealers Located Inside Okeechobee County

Sales tax dealers in Okeechobee County should disregard the surtax expiration notice on the discretionary sales surtax rate schedule in the preprinted 1999 sales and use tax return coupon booklet. Dealers must continue collecting the 1 percent discretionary sales surtax. This 1 percent surtax is added to the state's 6 percent sales and use tax for **a total of 7 percent** on most taxable transactions occurring in Okeechobee County.

Dealers in Okeechobee County will not receive new sales and use tax returns to report the October through December 1999 collections. Dealers should continue to use the preprinted sales and use tax returns previously furnished by the Department of Revenue.

Sales tax dealers located in Okeechobee County are still required to collect and remit surtax on sales of taxable merchandise or taxable services delivered into another county at the rate of surtax imposed in that other county.

Dealers Located Outside Okeechobee County

Sales tax dealers located outside Okeechobee County who are selling and delivering taxable merchandise or taxable services into Okeechobee County must continue to collect and remit the 1 percent discretionary sales surtax.

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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

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.

References:

Ordinance No. 99-06

Section 212.055, F.S.