



## Tax Information Publication

# TIP

No: 16A01-11

Date Issued:  
November 16, 2016

### **Marion County Adds a 1% Local Government Infrastructure Surtax Beginning January 1, 2017**

**Effective January 1, 2017, the combined state and local sales and use tax rate for Marion County will be 7%\***. The combined rate is composed of the 6% state sales tax plus the 1% local government infrastructure surtax.

Dealers should begin collecting the new combined 7% rate on January 1, 2017. All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

A *Common Sales Tax Brackets* table (Form DR-2X), along with a listing of all the combined sales tax rates for Florida, is available on our website under the "Discretionary Sales Surtax" category. The sales tax bracket charts help dealers accurately compute tax due on sales between whole dollar amounts, which cannot be calculated on a straight percentage basis.

The Marion County Board of County Commissioners adopted the 1% local government infrastructure surtax through Ordinance Number 15-23. The surtax rate is effective January 1, 2017, and will remain in effect until December 31, 2020.

\*The combined rate will be 7% for most sales tax transactions. Other combined rates may apply to certain sales, such as electricity and amusement machines. The combined rate does not include local option surtax for transient rentals.

**References: Marion County Ordinance 15-23; Sections 212.054 and 212.055, 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 website at [www.floridarevenue.com](http://www.floridarevenue.com) or call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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