

History of Local Sales Tax and Current Rates

Last Updated: January 1, 2018

Florida imposes a six percent (6%) states sales tax. Some counties impose one or more local option taxes on taxable transactions within the county and on the lease or rental of living or sleeping or housekeeping accommodations ("transient rentals") within the county. Many counties self-administer the local transient rental taxes.

Counties who self-administer the transient rental taxes are not required by law to notify the Department of local tax rate changes; therefore, the tax rates in this chart may not be current. Contact your local county taxing authority to verify tax rates and to find information about collecting and paying locally administered taxes.

This document provides a history of the locally-imposed county tax rates. To speak with a Department of Revenue representative, call Taxpayer Services at 800-352-3671 Monday through Friday (excluding holidays).

History of Florida Sales and Use Tax

3% - November 1, 1949 to March 31, 1968

4% - April 1, 1968 to April 30, 1982

5% - May 1, 1982 to January 31, 1988

6% - February 1, 1988 to Present

Farm Equipment

2% - 1963 to 1968

3% - 1968 to 2001

2.5% - 2001 to June 30, 2005

0% - July 1, 2005 to Present

| County | Rate | Tax History |
|------------|---|-------------------------------------|
| 11 Alachua | 11.5% | Living and Sleeping Accommodations |
| | 6.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | June 1, 1987 – January 31, 1993 |
| | 3% | February 1, 1993 – April 30, 2010 |
| | 5% | May 1, 2010 – |
| | Local Administration of Tourist Development Tax – Began July 1, 2001 | |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 2002 – December 31, 2002 |
| | 0.5% | January 1, 2009 – December 31, 2010 |
| | 0.5% | January 1, 2017 - December 31, 2024 |
| | Indigent Care Surtax | |
| | 0.25% | January 1, 2005 – December 31, 2011 |

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| 12 Baker | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | May 1, 2000 – December 31, 2011 |
| | 3% | January 1, 2012 – |
| | Local Administration of Tourist Development Tax – Began May 1, 2000 | |
| | Small County Surtax | |
| | 1% | January 1, 1994 – Expires Upon Repeal |

| | | |
|--------|--|--------------------------------------|
| 13 Bay | 12.0% | Living and Sleeping Accommodations |
| | 7.0% | All Other Taxable Transactions |
| | Local Option Tourist Development* | |
| | 2% | March 1, 1986 – January 31, 1997 |
| | 3% | February 1, 1997 – February 28, 2009 |
| | 4% | March 1, 2009 – March 31, 2009 |
| | 5% | April 1, 2009 – |
| | Local Administration of Tourist Development Tax – Began January 1, 1994 | |
| | * For Zip Codes 32401, 32404, 32405, 32407, 32408, 32410, and Bay's part of 32413. | |
| | Local Government Infrastructure Surtax | |
| | 0.5% | June 1, 1988 – December 31, 1993 |
| | 1% | January 1, 1994 – December 31, 1994 |
| | 0.5% | January 1, 1995 – May 31, 2003 |
| | 0.5% | January 1, 2017 - December 31, 2026 |
| | School Capital Outlay Surtax | |
| | 0.5% | May 1, 1998 – April 30, 2008 |
| | 0.5% | January 1, 2011 – December 31, 2020 |

| County | Rate | Tax History |
|-------------|---|--------------------------------------|
| 14 Bradford | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | November 1, 1990 – February 28, 2007 |
| | 4% | March 1, 2007 – |
| | Small County Surtax | |
| | 1% | March 1, 1993 – Expires Upon Repeal |

| | | |
|-------------------------------------|--|--------------------------------------|
| 15 Brevard | 12.0% | Living and Sleeping Accommodations |
| | 7.0% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1986 – November 30, 1989 |
| | 3% | December 1, 1989 – February 28, 1994 |
| | 4% | March 1, 1994 – June 30, 2005 |
| | 5% | July 1, 2005 – |
| | Local Government Infrastructure Surtax | |
| | 0.5% | January 1, 2017 - December 31, 2026 |
| | Local Administration of Tourist Development Tax – Began October 1, 1992 | |
| School Capital Outlay Surtax | | |
| 0.5% | January 1, 2015 – December 31, 2020 | |

| | | |
|------------|--|------------------------------------|
| 16 Broward | 12% | Living and Sleeping Accommodations |
| | 6% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1980 – July 1, 1987 |
| | 3% | August 1, 1987 – June 30, 1996 |
| | 5% | July 1, 1996 – December 31, 2017 |
| | 6% | January 1, 2018 – |
| | Local Administration of Tourist Development Tax – Began March 1, 1994 | |

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|------------|-------------------------------------|---------------------------------------|
| 17 Calhoun | 7.5% | All Taxable Transactions |
| | Small County Surtax | |
| | 1% | January 1, 1993 – December 31, 2000 |
| | 1% | January 1, 2001 – December 31, 2008 |
| | 1% | January 1, 2009 – Expires Upon Repeal |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 2009 – December 31, 2018 |

| County | Rate | Tax History |
|--------------|--|---|
| 18 Charlotte | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | April 1, 1984 – December 31, 1992 |
| | 3% | January 1, 1993 – September 30, 2005 |
| | 4% | October 1, 2005 – March 31, 2007 |
| | 5% | April 1, 2007 – |
| | Local Administration of Tourist Development Tax – Began September 1, 1990 | |
| | Local Government Infrastructure Surtax | |
| | 1% | April 1, 1995 – March 31, 1999 |
| | | Expiration date extensions to: December 31, 2002; December 31, 2008; December 31, 2014; and December 31, 2020 |

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|-----------|--|---------------------------------------|
| 19 Citrus | 11% | Living and Sleeping Accommodations |
| | 6% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1986 – September 30, 2002 |
| | 3% | October 1, 2002 – February 28, 2017 |
| | 5% | March 1, 2017 - |
| | Local Administration of Tourist Development Tax – Began September 1, 1991 – Ended December 31, 2005 | |

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|---------|--|------------------------------------|
| 20 Clay | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1989 – May 31, 1999 |
| | 3% | June 1, 1999 – November 30, 2017 |
| | 5% | December 1, 2017 – |
| | Local Administration of Tourist Development Tax – Began January 1, 1989 | |
| | Local Government Infrastructure Surtax | |
| 1% | February 1, 1990 – January 31, 2005 | |
| | Expiration date extended to December 31, 2019; and December 31, 2039 | |

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| 21 Collier | 11% | Living and Sleeping Accommodations |
| | 6% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 3% | November 1, 1990 – November 14, 1991 |
| | 2% | January 1, 1993 – December 31, 1995 |
| | 3% | January 1, 1996 – September 30, 2005 |
| | 4% | October 1, 2005 – August 31, 2017 |
| | 5% | September 1, 2017 - |
| Local Administration of Tourist Development Tax – Began January 1, 1993 | | |

| County | Rate | Tax History |
|-------------|---|--------------------------------------|
| 22 Columbia | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1984 – April 30, 1991 |
| | 3% | May 1, 1991 – July 31, 1994 |
| | 2% | August 1, 1994 – March 31, 2010 |
| | 3% | April 1, 2010 – March 31, 2013 |
| | 4% | April 1, 2013 – September 30, 2015 |
| | 5% | October 1, 2015 – |
| | Small County Surtax | |
| | 1% | August 1, 1994 – Expires Upon Repeal |

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| 23 Miami-Dade | 13% | Living and Sleeping Accommodations*: |
| | 11% | Surfside and Bal Harbour |
| | 14% | Miami Beach |
| | 13% | The rest of Dade County |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1978 – December 31, 1990* |
| | 3% | January 1, 1991* – |
| | Convention Development | |
| | 3% | May 1, 1984* – |
| | Local Administration of Tourist Development and Convention Development Taxes – Began April 1, 1988 | |
| | *Surfside and Bal Harbour are charged a 4% Municipal Resort Tax but are exempt from the Tourist Development and Convention Development Tax. Miami Beach is also charged a 4% Municipal Resort Tax and is exempt from the Tourist Development Tax; however, they are not exempt from Convention Development Tax. | |
| | Charter County and Regional Transportation System Surtax | |
| | 0.5% | January 1, 2003 – Expires Upon Repeal |
| Indigent Care Surtax - County Public Hospital | | |
| 0.5% | January 1, 1992 – September 30, 1998 | |
| 0.5% | October 1, 1998 – Expires Upon Repeal | |

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|------------|---|---------------------------------------|
| 24 De Soto | 10.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2011 – December 31, 2014 |
| | 3% | January 1, 2015 – |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1988 – December 31, 2002 |
| | Small County Surtax | |
| | 1% | January 1, 2003 – Expires Upon Repeal |
| | Indigent Care Surtax | |
| 0.5% | January 1, 2015 – December 31, 2035 | |

| County | Rate | Tax History |
|----------|---|--------------------------------------|
| 25 Dixie | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2011 – September 30, 2017 |
| | 3% | October 1, 2017 – |
| | Local Government Infrastructure Surtax | |
| | 1% | April 1, 1990 – March 31, 2005 |
| | Small County Surtax | |
| | 1% | April 1, 2005 – December 31, 2029 |

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| 26 Duval | 13% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1979 – January 31, 1994 |
| | 3% | February 1, 1994 – October 31, 1994 |
| | 4% | November 1, 1994 – |
| | Convention Development | |
| | 2% | November 1, 1984 – |
| | Local Administration of Tourist Development and Convention Development Taxes - Began December 1, 1990 | |
| | Charter County and Regional Transportation System Surtax | |
| | 0.5% | January 1, 1989 – Expires Upon Repeal |
| | Infrastructure Surtax | |
| 0.5% | January 1, 2001 – December 31, 2030 | |

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| 27 Escambia | 11.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1980 – February 29, 1988 |
| | 3% | March 1, 1988 – April 30, 1996 |
| | 4% | May 1, 1996 – April 30, 1999 |
| | 3% | May 1, 1999 – July 31, 2000 |
| | 4% | August 1, 2000 – |
| | Local Administration of Tourist Development Tax – Began June 1, 1989 | |
| | Local Government Infrastructure Surtax | |
| | 1% | June 1, 1992 – May 31, 1999 Expiration date extensions to: May 31, 2007; December 31, 2017; and December 31, 2028 |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 1998 – December 31, 2002 Expiration date extensions to: December 31, 2017; and December 31, 2027 |

| County | Rate | Tax History |
|-------------------------------------|--|--------------------------------------|
| 28 Flagler | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1986 – February 29, 2004 |
| | 3% | March 1, 2004 – November 30, 2010 |
| | 4% | December 1, 2010 – May 31, 2017 |
| | 5% | June 1, 2017 – |
| | Local Government Infrastructure Surtax | |
| | 1% | December 1, 1990 – December 31, 2002 |
| | 0.5% | January 1, 2003 – December 31, 2012 |
| | Small County Surtax | |
| | 0.5% | January 1, 2013 – December 31, 2032 |
| School Capital Outlay Surtax | | |
| 0.5% | January 1, 2003 – December 31, 2012 Expiration date extended to December 31, 2022 | |

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|-------------|---|---|
| 29 Franklin | 9% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions; Began January 1, 1996 – Expires Upon Repeal |
| | Local Option Tourist Development | |
| | 2% | January 1, 2005 – |
| | Small County Surtax | |
| | 1% | January 1, 2008 – Expires Upon Repeal |

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|------------|---|---------------------------------------|
| 30 Gadsden | 9.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2003 – |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1988 – December 31, 1995 |
| | Small County Surtax | |
| | 1% | January 1, 1996 – Expires Upon Repeal |
| | Indigent Care Surtax | |
| | 0.5% | January 1, 2009 – December 31, 2038 |

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|--------------|---|---------------------------------------|
| 31 Gilchrist | 9% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2007 – |
| | Small County Surtax | |
| | 1% | October 1, 1992 – Expires Upon Repeal |

| County | Rate | Tax History |
|-----------|---|---------------------------------------|
| 32 Glades | 9% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2009 – Expires Upon Repeal |
| | Local Government Infrastructure Surtax | |
| | 1% | February 1, 1992 – January 31, 2007 |
| | 1% | February 1, 2007 – December 31, 2021 |

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|---------|---|--------------------------------------|
| 33 Gulf | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1999 – January 31, 2002 |
| | 3% | February 1, 2002 – December 31, 2006 |
| | 4% | January 1, 2007 – December 31, 2014 |
| | 5% | January 1, 2015 – |
| | Local Administration of Tourist Development Tax – Began June 1, 2001 | |
| | School Capital Outlay Surtax | |
| | 0.5% | July 1, 1997 – December 31, 2009 |
| | Small County Surtax | |
| | 0.5% | January 1, 2006 – December 31, 2009 |
| 1% | January 1, 2010 – Expires Upon Repeal | |

| | | |
|-------------|---|--------------------------------------|
| 34 Hamilton | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | November 1, 1996 – December 31, 2001 |
| | 3% | January 1, 2002 – |
| | Local Government Infrastructure Surtax | |
| | 1% | July 1, 1990 – June 30, 2005 |
| | Small County Surtax | |
| 1% | July 1, 2005 – December 31, 2019 | |

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|-----------|---|-------------------------------------|
| 35 Hardee | 9% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2017 - |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1990 – December 31, 1997 |
| | Small County Surtax | |
| 1% | January 1, 1998 – December 31, 2004 | |
| 1% | January 1, 2005 – Expires Upon Repeal | |

| County | Rate | Tax History |
|-----------|---|-------------------------------------|
| 36 Hendry | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | February 1, 2003 – April 31, 2007 |
| | 3% | May 1, 2007 – |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1988 – December 31, 2002 |
| | Small County Surtax | |
| 1% | January 1, 2003 – Extended Upon Repeal | |

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|-------------|--|-------------------------------------|
| 37 Hernando | 11.5% | Living and Sleeping Accommodations |
| | 6.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1993 – July 31, 1998 |
| | 3% | August 1, 1998 – September 30, 2014 |
| | 5% | October 1, 2014 – |
| | Local Administration of Tourist Development Tax – Began January 1, 1993 | |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 1999 – December 31, 2003 |
| | 0.5% | January 1, 2005 – December 31, 2014 |
| 0.5% | January 1, 2016 – December 31, 2025 | |

| | | |
|--------------|--|---|
| 38 Highlands | 9.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2003 – |
| | Local Administration of Tourist Development Tax – Began January 1, 2014 | |
| | Local Government Infrastructure Surtax | |
| | 1% | November 1, 1989 – October 31, 2004 |
| | | Expiration date extensions to: December 31, 2018; and December 31, 2033 |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 2017 - December 31, 2036 |

| County | Rate | Tax History |
|-----------------|--|---|
| 39 Hillsborough | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | October 1, 1978 – September 30, 1986 |
| | 3% | October 1, 1986 – February 28, 1990 |
| | 4% | March 1, 1990 – November 30, 1994 |
| | 5% | December 1, 1994 – |
| | Local Administration of Tourist Development Tax – Began January 1, 1992 | |
| | Local Government Infrastructure Surtax | |
| | 0.5% | December 1, 1996 – November 30, 2026 |
| | Indigent Care Surtax | |
| | 0.5% | December 1, 1991 – September 30, 1997 |
| | 0.25% | October 1, 1997 – February 28, 2001 Expiration date extended to September 30, 2001 |
| | 0.5% | October 1, 2001 – Expires Upon Repeal |

| | | |
|-----------|---|---|
| 40 Holmes | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2005 – December 31, 2017 |
| | 3% | January 1, 2018 – |
| | Small County Surtax | |
| | 1% | October 1, 1995 – September 30, 1999 Expiration date extensions to: September 30, 2006; December 31, 2013; and December 31, 2028 |

| | | |
|-----------------|--|---|
| 41 Indian River | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | April 1, 1987 – August 31, 1993 |
| | 3% | September 30, 1993 – January 31, 2001 |
| | 4% | February 1, 2001 – |
| | Local Administration of Tourist Development Tax – Began October 1, 2000 | |
| | Local Government Infrastructure Surtax | |
| | 1% | June 1, 1989 – May 31, 2004 Expiration date extended to December 31, 2019; and December 31, 2034 |

| County | Rate | Tax History |
|------------|---|--|
| 42 Jackson | 11.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1999 – July 31, 2004 |
| | 4% | August 1, 2004 – |
| | Local Government Infrastructure Surtax | |
| | 1% | June 1, 1988 – July 1, 1992 |
| | Small County Surtax | |
| | 1% | June 1, 1995 – May 31, 2010 Expiration date extended to December 31, 2025 |
| | School Capital Outlay Surtax | |
| | 0.5% | July 1, 1996 – December 31, 2015 |
| 0.5% | July 1, 2016 - December 31, 2025 | |

| | | |
|--------------|---|-------------------------------------|
| 43 Jefferson | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | February 1, 2007 – October 31, 2017 |
| | 3% | November 1, 2017 – |
| | Local Government Infrastructure Surtax | |
| | 1% | June 1, 1988 – May 31, 2003 |
| | Small County Surtax | |
| 1% | June 1, 2003 – Expires Upon Repeal | |

| | | |
|--------------|---|-------------------------------------|
| 44 Lafayette | 7% | All Taxable Transactions |
| | Local Option Tourist Development | |
| | 1% | September 1, 1991 – August 31, 2006 |
| | Small County Surtax | |
| 1% | September 1, 2006 – Expires Upon Repeal | |

| | | |
|---------|---|---|
| 45 Lake | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1984 – March 31, 2003 |
| | 4% | April 1, 2003 – |
| | Local Administration of Tourist Development Tax – Began November 1, 1998 | |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1988 – December 31, 2002 Expiration date extensions to: December 31, 2017 and December 31, 2032 |
| | | |

| County | Rate | Tax History |
|--------|--|--------------------------------------|
| 46 Lee | 11% | Living and Sleeping Accommodations |
| | 6% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | November 1, 1982 – February 29, 1988 |
| | 3% | March 1, 1988 – December 31, 2005 |
| | 5% | January 1, 2006 – |
| | Local Administration of Tourist Development Tax – Began May 1, 1988 | |

| | | |
|-------------------------------------|--|---|
| 47 Leon | 12.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | May 1, 1988 – December 31, 1993 |
| | 3% | January 1, 1994 – October 31, 2004 |
| | 4% | November 1, 2004 – April 30, 2009 |
| | 5% | May 1, 2009 – Expires Upon Repeal |
| | Local Administration of Tourist Development Tax – Began October 1, 1994 | |
| | Local Government Infrastructure Surtax | |
| | 1% | December 1, 1989 – November 30, 2004 Expiration date extensions to: December 31, 2019; and December 31, 2039 |
| School Capital Outlay Surtax | | |
| 0.5% | January 1, 2003 – December 31, 2012 Expiration date extended to December 31, 2027 | |

| | | |
|---------|---|------------------------------------|
| 48 Levy | 9% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2003 – |
| | Small County Surtax | |
| 1% | October 1, 1992 – Expires Upon Repeal | |

| | | |
|------------|--|--|
| 49 Liberty | 8.0% | All Taxable Transactions |
| | Small County Surtax | |
| | 1% | November 1, 1992 – Expires Upon Repeal |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 2012 – December 31, 2020 |
| | Emergency Fire Rescue Services Surtax | |
| 0.5% | January 1, 2017 – December 31, 2021 | |

| County | Rate | Tax History |
|------------|---|--------------------------------------|
| 50 Madison | 10.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1999 – November 30, 2002 |
| | 3% | December 1, 2002 – |
| | Local Government Infrastructure Surtax | |
| | 1% | August 1, 1989 – July 31, 2004 |
| | Small County Surtax | |
| | 1% | August 1, 2004 – Expires Upon Repeal |
| | Indigent Care Surtax | |
| 0.5% | January 1, 2007 – Expires Upon Repeal | |

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|-------------------------------------|--|--------------------------------------|
| 51 Manatee | 12.0% | Living and Sleeping Accommodations |
| | 7.0% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1981 – September 30, 1986 |
| | 3% | October 1, 1986 – November 30, 2003 |
| | 4% | December 1, 2003 – May 30, 2009 |
| | 5% | June 1, 2009 – Expires Upon Repeal |
| | Local Administration of Tourist Development Tax – Began October 1, 1989 | |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1990 – January 1, 1993 |
| | 1% | July 1, 1994 – June 30, 1999 |
| | 0.5% | January 1, 2017 - December 31, 2031 |
| School Capital Outlay Surtax | | |
| 0.5% | January 1, 2003 – December 31, 2017 Expiration date extended to December 31, 2032 | |

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|-----------|--|-------------------------------------|
| 52 Marion | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2005 – October 31, 2015 |
| | 4% | November 1, 2015 – |
| | Local Administration of Tourist Development Tax – Began April 1, 2008 | |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 2003 – December 31, 2004 |
| | 1% | January 1, 2017 - December 31, 2020 |
| | School Capital Outlay Surtax | |
| 0.5% | January 1, 2005 – December 31, 2009 | |

| County | Rate | Tax History |
|-----------|---|-------------------------------------|
| 53 Martin | 11% | Living and Sleeping Accommodations |
| | 6% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | November 1, 2002 – April 30, 2008 |
| | 4% | May 1, 2008 – June 30, 2015 |
| | 5% | July 1, 2015 – |
| | Local Administration of Tourist Development Tax – Began November 1, 2002 | |
| | Local Government Infrastructure Surtax | |
| | 1% | June 1, 1996 – May 31, 1997 |
| | 1% | January 1, 1999 – December 31, 2001 |
| | 0.5% | January 1, 2007 – December 31, 2011 |

| County | Rate | Tax History |
|-------------|---|--------------------------------------|
| 56 Okaloosa | 11% | Living and Sleeping Accommodations* |
| | 6% | All Other Taxable Transactions |
| | Local Option Tourist Development* | |
| | 2% | November 1, 1989 – June 30, 1999 |
| | 4% | July 1, 1999 – December 31, 2007 |
| | 5% | January 1, 2008 – |
| | February 28, 2017 | |
| | * Only within the Okaloosa County Tourist Development Tax District. | |
| | Local Government Infrastructure Surtax | |
| | 0.5% | October 1, 1989 – September 30, 1991 |
| 1% | August 1, 1995 – July 31, 1999 | |

| County | Rate | Tax History |
|-------------------------------------|--|---|
| 54 Monroe | 12.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1981 – October 31, 1986 |
| | | <i>12/81 Key West Only; 4/84 went County wide</i> |
| | 3% | November 1, 1986 – May 31, 2009 |
| | | <i>11/86 Key West Only; 7/87 went County wide</i> |
| | 4% | June 1, 2009 – Expires Upon Repeal |
| | Local Administration of Tourist Development Tax – Began January 1, 1991 | |
| | Tourist Impact | |
| | 1% | May 1, 1988 – |
| | Local Administration of Tourist Impact Tax – Began January 1, 1996 | |
| | Local Government Infrastructure Surtax | |
| | 1% | November 1, 1989 – October 31, 2004 |
| | Expiration date extensions to: December 31, 2018; and December 31, 2033 | |
| School Capital Outlay Surtax | | |
| 0.5% | January 1, 1996 – December 31, 2005 | |
| | Expiration date extensions to: December 31, 2015; and December 31, 2025 | |

| County | Rate | Tax History |
|---------------|---|--------------------------------------|
| 57 Okeechobee | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1993 – November 30, 1996 |
| | 3% | December 1, 1996 – |
| | Small County Surtax | |
| | 1% | October 1, 1995 – September 30, 1999 |
| | Expiration Extended Until Repealed | |

| County | Rate | Tax History |
|-----------|--|---|
| 58 Orange | 12.5% | Living and Sleeping Accommodations |
| | 6.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | May 1, 1978 – May 31, 1986 |
| | 3% | June 1, 1986 – September 30, 1989 |
| | 4% | October 1, 1989 – January 31, 1995 |
| | 5% | February 1, 1995 – August 31, 2006 |
| | 6% | September 1, 2006 – |
| | Local Administration of Tourist Development Tax – Began January 1, 1992 | |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 2003 – December 31, 2015 |
| | | Expiration date extended to December 31, 2025 |

| County | Rate | Tax History |
|-----------|--|--------------------------------------|
| 55 Nassau | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development* | |
| | 2% | January 1, 1989 – November 30, 2008 |
| | 3% | December 1, 2008 – March 31, 2010 |
| | 4% | April 1, 2010 – |
| | Local Administration of Tourist Development Tax – Began May 1, 1989 | |
| | * Amelia Island Only | |
| | Small County Surtax | |
| | 0.5% | December 1, 1993 – November 30, 1994 |
| 1% | March 1, 1996 – Expires Upon Repeal | |

| County | Rate | Tax History |
|------------|--|--|
| 59 Osceola | 13.5% | Living and Sleeping Accommodations |
| | 7.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1977 – June 30, 1986 |
| | 3% | July 1, 1986 – September 30, 1990 |
| | 4% | October 1, 1990 – August 31, 1997 |
| | 5% | September 1, 1997 – June 30, 2004 |
| | 6% | July 1, 2004 – |
| | Local Administration of Tourist Development Tax – Began May 1, 1992 | |
| | Local Government Infrastructure Surtax | |
| | 1% | September 1, 1990 – August 31, 2005 Expiration date extended to August 31, 2025 |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 2017 – December 31, 2036 |

| County | Rate | Tax History |
|---------------|--|--------------------------------------|
| 60 Palm Beach | 13% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 1% | October 1, 1982 – December 31, 1983 |
| | 2% | January 1, 1984 – January 31, 1989 |
| | 3% | February 1, 1989 – December 31, 1993 |
| | 4% | January 1, 1994 – November 30, 2006 |
| | 5% | December 1, 2006 – January 31, 2015 |
| | 6% | February 1, 2015 – |
| | Local Administration of Tourist Development Tax – Began January 1, 1993 | |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 2017 – December 31, 2026 |
| | School Capital Outlay Surtax | |
| 0.5% | January 1, 2005 – December 31, 2010 | |

| County | Rate | Tax History |
|----------|--|--|
| 61 Pasco | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1991 – September 30, 2017 |
| | 4% | October 1, 2017 – |
| | Discretionary Infrastructure Sales Surtax | |
| | 1% | January 1, 2005 – December 31, 2014 Expiration date extended to December 31, 2024 |

| County | Rate | Tax History |
|-------------|--|---|
| 62 Pinellas | 13% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | November 1, 1978 – June 30, 1988 |
| | 3% | July 1, 1988 – December 31, 1995 |
| | 4% | January 1, 1996 – November 30, 2005 |
| | 5% | December 1, 2005 – December 31, 2015 |
| | 6% | January 1, 2016 – |
| | Local Administration of Tourist Development Tax – Began October 1, 1990 | |
| | Local Government Infrastructure Surtax | |
| | 1% | February 1, 1990 – December 31, 2019 Expiration date extended to December 31, 2029 |

| County | Rate | Tax History |
|---------|--|--|
| 63 Polk | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1986 – September 30, 1990 |
| | 3% | October 1, 1990 – April 30, 1994 |
| | 4% | May 1, 1994 – February 29, 2004 |
| | 5% | March 1, 2004 – September 30, 2007 Expiration Extended Until Repealed |
| | Local Administration of Tourist Development Tax – Began January 1, 1994 | |
| | School Capital Outlay Surtax | |
| | 0.5% | January 1, 2004 – December 31, 2018 |
| | Indigent Health Care Sales Surtax | |
| 0.5% | January 1, 2005 – December 31, 2019 Expiration date extended to December 31, 2044 | |

| County | Rate | Tax History |
|-----------|--|------------------------------------|
| 64 Putnam | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1993 – January 31, 2008 |
| | 4% | February 1, 2008 – |
| | Local Administration of Tourist Development Tax – Began April 1, 1999 | |
| | Local Government Infrastructure Surtax | |
| 1% | January 1, 2003 – December 31, 2017 Expiration date extended to December 31, 2032 | |

| County | Rate | Tax History |
|-------------------------------------|---|--------------------------------------|
| 65 St. Johns | 10.5% | Living and Sleeping Accommodations |
| | 6.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1986 – December 31, 1991 |
| | 3% | January 1, 1992 – March 31, 2010 |
| | 4% | April 1, 2010 – |
| | Local Administration of Tourist Development Tax – Began August 1, 1988 | |
| School Capital Outlay Surtax | | |
| 0.5% | January 1, 2016 – December 31, 2025 | |

| County | Rate | Tax History |
|--------------|--|---|
| 66 St. Lucie | 11.5% | Living and Sleeping Accommodations |
| | 6.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | November 1, 1984 – January 31, 1988 |
| | 3% | February 1, 1988 – July 31, 1997 |
| | 4% | August 1, 1997 – December 31, 2002 |
| | 3% | January 1, 2003 – January 31, 2003 |
| | 4% | February 1, 2003 – February 28, 2003 |
| | 5% | March 1, 2003 – |
| | Local Administration of Tourist Development Tax – Began May 1, 1991 | |
| | School Capital Outlay Surtax | |
| | 0.5% | July 1, 1996 – June 30, 2006 |
| | | Expiration date extended to December 31, 2026 |

| County | Rate | Tax History |
|---------------|--|---|
| 67 Santa Rosa | 12.0% | Living and Sleeping Accommodations |
| | 7.0% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1992 – September 30, 1996 |
| | 3% | October 1, 1996 – May 31, 2006 |
| | 4% | June 1, 2006 – May 31, 2014 |
| | 5% | June 1, 2014 – |
| | Local Administration of Tourist Development Tax – Began May 1, 1994 | |
| | Local Government Infrastructure Surtax | |
| | 1% | September 1, 1993 – September 1, 1998 |
| | 0.5% | January 1, 2017 - December 31, 2021 |
| | School Capital Outlay Surtax | |
| | 0.5% | October 1, 1998 – September 30, 2008 |
| | | Expiration date extensions to: December 31, 2018; and December 31, 2028 |

| County | Rate | Tax History |
|-------------|---|---|
| 68 Sarasota | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | November 1, 1988 – March 31, 1997 |
| | 3% | April 1, 1997 – April 30, 2007 |
| | 4% | May 1, 2007 – April 30, 2010 |
| | 4.5% | May 1, 2010 – April 30, 2011 |
| | 5% | May 1, 2011 – |
| | Local Administration of Tourist Development Tax – Began June 1, 1992 | |
| | Local Government Infrastructure Surtax | |
| | 1% | September 1, 1989 – August 31, 2004 |
| | | Expiration date extensions to: August 30, 2009; and December 31, 2024 |

| County | Rate | Tax History |
|-------------|--|--|
| 69 Seminole | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1989 – December 31, 1992 |
| | 3% | January 1, 1993 – December 31, 2008 |
| | 4% | January 1, 2009 – January 31, 2009 |
| | 5% | February 1, 2009 – Expires Upon Repeal |
| | Local Administration of Tourist Development Tax – Began September 1, 1993 | |
| | Local Government Infrastructure Surtax | |
| | 1% | October 1, 1991 – September 30, 2001 |
| | 1% | January 1, 2002 – December 31, 2011 |
| | 1% | January 1, 2015 – December 31, 2024 |

| County | Rate | Tax History |
|-----------|---|---------------------------------------|
| 70 Sumter | 9% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2005 – |
| | Small County Surtax | |
| | 1% | January 1, 1993 – Expires Upon Repeal |

| County | Rate | Tax History |
|-------------|---|---------------------------------------|
| 71 Suwannee | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 1991 – June 30, 2011 |
| | 3% | July 1, 2011 – |
| | Local Administration of Tourist Development Tax – Began November 1, 2001 | |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1988 – December 31, 2002 |
| | Small County Surtax | |
| | 1% | January 1, 2003 – Expires Upon Repeal |

| County | Rate | Tax History |
|-----------|---|--|
| 72 Taylor | 12% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | December 1, 1998 – December 31, 2005 |
| | 3% | January 1, 2006 – August 31, 2016 |
| | 4% | September 1, 2016 - October 31, 2016 |
| | 5% | November 1, 2016 - |
| | Local Administration of Tourist Development Tax – Began July 1, 2006 | |
| | Local Government Infrastructure Surtax | |
| | 1% | August 1, 1989 – Expired Upon Repeal |
| | | Repealed December 31, 1999 Ordinance 99-10 |
| | Small County Surtax | |
| | 1% | January 1, 2000 – December 31, 2037 |

| County | Rate | Tax History |
|----------|----------------------------|--|
| 73 Union | 7% | All Taxable Transactions |
| | Small County Surtax | |
| | 1% | February 1, 1993 – January 31, 1996 Expiration date extensions to: January 31, 2001; December 31, 2005; and Expires Upon Repeal |

| | | |
|-------------------------------------|--|--|
| 74 Volusia | 12.5% | Districts, and Southeast Volusia Advertising District. |
| | 9.5% | All areas outside these Districts, that offers Living and Sleeping Accommodations. |
| | 6.5% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | May 1, 1978 – June 30, 2003 |
| | 3% | July 1, 2003 – |
| | Local Administration of Tourist Development Tax – Began April 1, 1990 | |
| | Convention Development | |
| | This applies to the Holifax Advertising Tax District and the West Volusia Advertising District only. | |
| | 1% | October 1, 1984 – August 31, 1991 |
| | 2% | September 1, 1991 – September 30, 1995 |
| | 3% | October 1, 1995 – |
| | This applies to the Southeast Volusia Advertising Tax District only. | |
| | 1% | October 1, 1987 – March 31, 1992 |
| | 2% | April 1, 1992 – September 30, 2000 |
| | 3% | October 1, 2000 – |
| | Local Administration of Convention Development Tax – Began April 1, 1990 | |
| School Capital Outlay Surtax | | |
| 0.5% | January 1, 2002 – December 31, 2016 Expiration date extended to December 31, 2031 | |

| County | Rate | Tax History |
|------------|--|---|
| 75 Wakulla | 11% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | April 1, 1995 – October 31, 2011 |
| | 3% | November 1, 2011 – February 29, 2012 |
| | 4% | March 1, 2012 – |
| | Local Administration of Tourist Development Tax Began December 1, 1996 – Ended September 30, 2009 | |
| | Local Government Infrastructure Surtax | |
| | 1% | January 1, 1988 – December 31, 2002 Expiration date extended to December 31, 2017; and December 31, 2037 |

| | | |
|-----------|---|---------------------------------------|
| 76 Walton | 11.0% | Living and Sleeping Accommodations |
| | 7.0% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | October 1, 1986* – January 31, 1999 |
| | 3% | February 1, 1999* – April 30, 2004 |
| | 4% | May 1, 2004* – September 30, 2009 |
| | 4.5% | October 1, 2009* – September 30, 2014 |
| | 4% | October 1, 2014* – |
| | Local Administration of Tourist Development Tax – Began October 1, 1991 | |
| | * Only Zip Codes 32459, 32550, 32454, 32461 and Walton's part of 32413. Note that these zip codes have changed over time. | |
| | Charter County and Regional Transportation System Surtax | |
| | 0.5% | January 1, 2013 – December 31, 2015 |
| | Small County Surtax | |
| 1% | February 1, 1995 – Expires Upon Repeal | |

| | | |
|---------------|---|--|
| 77 Washington | 10% | Living and Sleeping Accommodations |
| | 7% | All Other Taxable Transactions |
| | Local Option Tourist Development | |
| | 2% | January 1, 2001 – June 30, 2006 |
| | 3% | July 1, 2006 – |
| | Small County Surtax | |
| | 1% | November 1, 1993 – Expires Upon Repeal |