



Tax Information Publication

TIP

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Hillsborough County Adds a 1% Charter County and Regional Transportation System Surtax and a 0.5% School Capital Outlay Surtax Beginning January 1, 2019

Effective January 1, 2019, the combined state and local sales and use tax rate for Hillsborough County will be 8.5%. The combined rate is composed of the 6% state sales tax plus the 1% charter county and regional transportation system surtax, the 0.5% school capital outlay surtax, the 0.5% indigent care surtax, and the 0.5% local government infrastructure surtax.

Dealers should begin collecting the new combined 8.5% rate on January 1, 2019. All state sales and use tax and local surtaxes collected must be reported and remitted to the Department of Revenue.

When the amount of a sale is less than one dollar or falls between whole dollar amounts, dealers must use Florida's bracket system to calculate the combined tax and surtax. The *Common Sales Tax Brackets* table (Form DR-2X) provides the bracket amounts to calculate the combined 8.5% sales tax and surtax rate. Form DR-2X and other tax rate brackets are available on the Department's webpage floridarevenue.com/taxes/rates under "Sales and Use Tax, Surtax, E911 Fee, Asphalt Use Tax Index Rates."

Voters approved a Hillsborough County Referendum and a Hillsborough County Resolution adopting the 1% charter county and regional transportation system surtax and the 0.5% school capital outlay surtax on November 6, 2018. The surtax rates are effective January 1, 2019. The 1% charter county and regional transportation system surtax will remain in effect until December 31, 2048, and the 0.5% school capital outlay surtax will remain in effect until December 30, 2028.

References: Hillsborough County Referendum; Hillsborough County Resolution No. 2018-5; Sections 212.054 and 212.055, Florida Statutes