

*Florida*

**DEPARTMENT OF REVENUE**

# **Sales Tax Tales:**

## **Fact vs. Fiction**

# Objectives

- Registration and Account Maintenance
- Sales Tax Transactions
- Use Tax
- Tax Rates
- How to File and Pay

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# **Fact or Fiction**

New businesses must register at their nearest service center.

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## **Registration**

It's easy for a business to register and report tax in Florida.

- Online registration application process at:

**[floridarevenue.com](http://floridarevenue.com)**

- By mail using Florida Business Tax Application (Form DR-1)
- In person at your local service center



# Florida DEPARTMENT OF REVENUE

Search Terms...

HOME

CHILD SUPPORT

PROPERTY TAX OVERSIGHT

GENERAL TAX

CONTACT

### Information for...

- Businesses and Employers
- Individuals and Families
- Industry Professionals
- Local Government Officials

### Quick Links

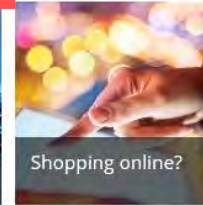
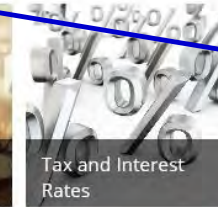
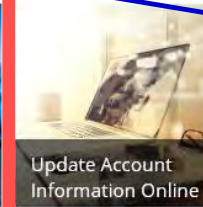
- Alcoholic Beverage or Tobacco Products Reporting
- Audit - What to Expect
- Doing Business in Florida - What taxes are required?
- Florida Delinquent Taxpayers
- Forms and Publications
- Help Us Improve Our Website
- Find Your Local Service Center
- Report Tax Violations
- Revenue Law Library
- Tax Data

## General Tax Administration Program

The General Tax Administration Program of the Florida Department of Revenue administers over 30 taxes and fees, including sales and use tax, reemployment tax, communications services tax, corporate income tax, and fuel tax. The monies collected pay for state and local government services for Floridians. We continue to improve our customer service and technology to make reporting and paying taxes as convenient and easy as possible.

[Read more](#)

[Contact us](#)



1.  
Click on  
**GENERAL TAX**

2.  
Select  
**Register to Collect and Report Taxes**

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## Important Information

[Privacy Notice - Disclaimer](#)

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[Enroll to Electronically File and Pay Taxes or Fees](#)

[Register to Collect and Pay Taxes or Fees](#)

[Retrieve Your Certificate Number](#)

[Taxes and Fees or Refunds](#)

[Update Account Information](#)

## Resources

[Registration Forms and Publications](#)

[Industry Specific Brochures](#)

[Lookup Tax Rates by Address](#)

[Subscribe to Our Publications](#)

## Account Management and Registration

You may be required to register to collect, accrue, and remit taxes or fees if you are engaged in activities associated with a tax or fee. You must register before you begin your business activities. Once registered, you can enroll to file and pay electronically. If you are a registered taxpayer and would like more information on electronic file and pay requirements, visit the Department's [Electronic File and Pay Information](#) web page. For more information on a specific tax or fee, visit the Department's [Taxes and Fees or Refunds](#) web page.

[Need to Register?](#)

[Information Needed to Register](#)

[Resume a Registration Session](#)


[Make Changes to Your Account](#)







1.  
Select  
Register to Collect  
and Pay Taxes or Fees

floridarevenue.com

**Registration Determination**  
**Your Reason for Registering**

1-1

This application can be used for several different purposes. Each is listed below. Please review, then check the button next to the purpose for which you are completing this application. Click on the  for further information.

-  **Are you applying for tax registration for a new business entity – not previously registered in Florida?**
-  **Are you adding a new business location?**
-  **Are you starting a new taxable business activity at an already registered location?**
-  **Are you moving from one Florida county to another?**
-  **Are you changing your legal entity or business structure?**
-  **Are you purchasing or acquiring an existing business?**



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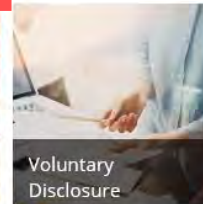
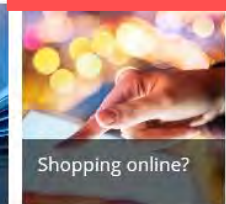
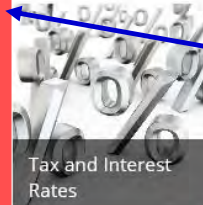
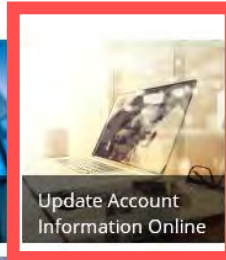
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1.  
Click on  
**GENERAL TAX**

2.  
Select  
**Update Account Information Online**

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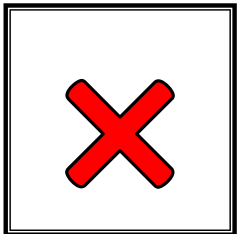
# Account Changes

**Changes can be made online for:**



- a change of address.
- a change in your tax account status.
- a change in business name (no change in legal entity or business ownership).

**Use a Florida Business Tax Application for:**



- a change in legal entity.
- a change of ownership.
- a change of business location address from one Florida county to another.

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# **Fact or Fiction**

Sales tax only applies to the sale of tangible personal property.

## Sales and Use Tax is imposed on:

- Sales of Tangible Personal Property
  - DR-46NT (Nontaxable Medical Items and General Grocery List)
- Rental of Real Property
  - Commercial
  - Transient (6 months or less)
- Admissions
- Certain Services
- Service Warranties
- Amusement/Food and Beverage Vending Machines

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# **Fact or Fiction**

Sales tax is collected at the time of sale.



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## Collection of Tax

**RECEIPT**

John's Neat Stuff Inc  
123 Main Street  
Anytown, FL  
Phone 123-456-7890

10/4/17 Order 427

1 Doohickey	34.99
2 Gizmos	17.98
3 Thingamajig	9.99
Subtotal	62.96
Tax	3.78
Total	66.74

Credit Card	66.74
Change	0.00

Card Type: Visa  
Acct: XXXX-XXXX-XXXX-0001  
Exp. Date 10/22  
Trans#. 29697939  
Auth#. 031888

Thank You For Shopping John's

**Tangible personal property** - Tax due at time of sale.

Tax must be separately stated. Tax is collected based on the sales price.

Sales price includes all charges to complete the transaction.

# Tangible Personal Property

## Example 1

A hardware store sells a shovel on December 12<sup>th</sup>.

Sales tax on this transaction is due on the December return, filed in January.



# Tangible Personal Property

## Example 2

A automobile repair shop replaces an alternator for a customer.

AUTO REPAIR INVOICE				
<b>AUTO REPAIR SHOP</b> 411 Main Street, Bagdad, FL 32530 850-555-1212 autorepairshop@repair.com			INVOICE # [100] DATE: NOVEMBER 15, 2017	
TO:	CUSTOMER	Year:		
	Address	Make:		
	City, State Zip	Model:		
	Phone1	Tag:		
	Phone2	Odometer:		
QTY	ITEM #	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	DOR488	Alternator	\$139.00	\$ 139.00
			TOTAL PARTS	\$ 139.00
			TOTAL LABOR	\$ 88.00
			SUBTOTAL	\$ 227.00
			SALES TAX	\$ 13.62
			TOTAL	\$ 240.62

$$\begin{array}{r}
 \$227.00 \\
 \times 0.06 \\
 \hline
 \$13.62
 \end{array}$$

# **Tangible Personal Property**

## **Example 3**

On December 12<sup>th</sup>, a furniture store sells a dining room set with the terms of 10% down and equal monthly payments over 12 months.

Sales tax on this transaction is due on the December return, filed in January.

# Rental of Real Property

- Commercial rental is the use or occupation of commercial property regardless of the rental duration.
- Commercial Property includes:
  - offices
  - warehouses
  - mini-warehouses
- A Transient rental is the use or occupation of a residential dwelling for six (6) months or less.

## Lease Agreement

This Rental Agreement or Residential Lease shall evidence the complete terms and conditions under which the parties whose signatures appear below have agreed. Landlord/Lessor/Agent, \_\_\_\_\_, shall be referred to as "OWNER" and Tenant(s)/Lessee, \_\_\_\_\_, shall be referred to as "RESIDENT." As consideration for this agreement, OWNER agrees to rent/lease to RESIDENT and RESIDENT agrees to rent/lease from OWNER for use solely as a private residence, the premises located at \_\_\_\_\_ in the city of \_\_\_\_\_.

- 1. TERMS:** RESIDENT agrees to pay in advance \$ \_\_\_\_\_ per month on the \_\_\_\_\_ day of each month. This agreement shall commence on \_\_\_\_\_ and continue; (check one) A. \_\_\_\_\_ until \_\_\_\_\_ as a leasehold. Thereafter it shall become a month-to-month tenancy. If RESIDENT should move from the premises prior to the expiration of this type period, he shall be liable for all rent due until such time that the Residence is occupied by an OWNER approved paying RESIDENT and/or expiration of said time period, whichever is shorter. B. \_\_\_\_\_ on a month-to-month tenancy until either party shall terminate this agreement by giving a written notice of intention to terminate at least 30 days prior to the date of termination.
- 2. PAYMENTS:** Rent and/or other charges are to be paid at such place or method designated by the owner as follows: \_\_\_\_\_ All payments are to be made by check or money order and cash shall be acceptable. OWNER acknowledges receipt of the First Month's rent of \$ \_\_\_\_\_ and a Security Deposit of \$ \_\_\_\_\_ and additional charges/fees for \_\_\_\_\_ for a total payment of \$ \_\_\_\_\_. All payments are to be made payable to \_\_\_\_\_.
- 3. SECURITY DEPOSITS:** The total of the above deposits shall secure compliance with the terms and conditions of this agreement and shall be refunded to RESIDENT within \_\_\_\_\_ days after the premises have been completely vacated less any amount necessary to pay OWNER, a) any unpaid rent, b) cleaning costs, c) key replacement costs, d) cost for repair of damages to premises and/or common areas above ordinary wear and tear, and e) any other amount legally allowable under the terms of this agreement. A written accounting of said charges shall be presented to RESIDENT within \_\_\_\_\_ days of move-out. If deposits do not cover such costs and damages, the RESIDENT shall immediately pay said additional costs for damages to OWNER.
- 4. LATE CHARGE:** A late fee of \$ \_\_\_\_\_ (not to exceed \_\_\_\_\_ % of the monthly rent), shall be added and due for any payment of rent made after the \_\_\_\_\_ of the month. Any dishonored check shall be treated as unpaid rent, and subject to an additional fee of \$ \_\_\_\_\_.
- 5. UTILITIES:** RESIDENT agrees to pay all utilities and/or services based upon occupancy of the premises except \_\_\_\_\_.
- 6. OCCUPANTS:** Guest(s) staying over 15 days without the written consent of OWNER shall be considered a breach of this agreement. ONLY the following individuals and/or animals, AND NO OTHERS shall occupy the subject residence for more than 15 days unless the expressed written consent of OWNER obtained in advance \_\_\_\_\_.
- 7. PETS:** No animal, fowl, fish, reptile, and/or pet of any kind shall be kept on or about the premises, for any amount of time, without obtaining the prior written consent and meeting the requirements of the OWNER. Such consent if granted, shall be revocable at OWNER'S option upon giving a 30 day written notice. In the event laws are passed or permission is granted to have a pet and/or animal of any kind, an additional deposit in the amount of \$ \_\_\_\_\_ shall be required along with additional monthly rent of \$ \_\_\_\_\_ along with the signing of OWNER'S Pet Agreement. RESIDENT also agrees to carry insurance deemed appropriate by OWNER to cover possible liability and damages that may be caused by such animals.
- 8. LIQUID FILLED FURNISHINGS:** No liquid filled furniture, receptacle containing more than ten gallons of liquid is permitted without prior written consent and meeting the requirements of the OWNER. RESIDENT also agrees to carry insurance deemed appropriate by OWNER to cover possible losses that may be caused by such items.
- 9. PARKING:** When and if RESIDENT is assigned a parking area space on OWNER'S property, the parking area/space shall be used exclusively for parking of passenger automobiles and/or those approved vehicles listed on RESIDENT'S Application attached hereto. RESIDENT is hereby assigned or permitted to park only in the following area or space: \_\_\_\_\_ The parking fee for this space (if applicable) is \$ \_\_\_\_\_ monthly. Said space shall not be used for the washing, painting, or repair of vehicles. No other parking space shall be used by RESIDENT or RESIDENT'S guest(s). RESIDENT is responsible for oil leaks and other vehicle discharges for which RESIDENT shall be charged for cleaning if deemed necessary by OWNER.

X \_\_\_\_\_

X \_\_\_\_\_



# Rental of Real Property

## Example

January's rent is due on the first of the month.

If tenant pays the landlord on December 30<sup>th</sup> for their January lease. Payment was paid in December and is part of their December receipts.

Sales tax on this transaction is due on the December return, filed in January.

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# Fact or Fiction

The sales tax rate in Florida is 6%.

## **Tax Rate**

General sales tax rate in Florida is 6 percent.

Some exceptions include:

- The rate on amusement machines is 4 percent.
- The rate on commercial rent is decreasing to 5.8 percent—effective 1/1/18.
- The rate on the sale of electricity is 6.95 percent.

## **Tax Rate – Discretionary Sales Surtax**

In addition to the state sales and use tax rate, Florida counties may impose a discretionary sales surtax.

Discretionary sales surtax:

- Rates vary from county to county
- Collected along with the state sales tax
- Sent to the Department of Revenue with sales tax

Discretionary sales surtax applies to the first \$5,000 of the sales amount on the sale of tangible personal property.

# Tax Rate – Discretionary Sales Surtax

## Example A

A car dealer sells a motor vehicle for \$20,000 to a customer residing in a county with an additional 1.5% surtax.



How to compute the tax:

Total selling price of motor vehicle	\$20,000.00
Tax at 6% on total selling price	1,200.00
\$5,000 cap on surtax at 1.5%	75.00
Total tax due to the state	\$1,275.00

# Tax Rate – Discretionary Sales Surtax

## Example B

A company leases a office building for \$20,000 a month in downtown Miami. Miami-Dade county has an additional 1% surtax.



How to compute the tax:

Total monthly rent	\$20,000.00
State tax at 6%	1,200.00
Surtax at 1%	200.00
Total tax due to the state	\$1,400.00



# Discretionary Sales Surtax



## Discretionary Sales Surtax Information for Calendar Year 2017

DR-15DSS  
R. 11/16

Countries that are shaded in **grey** have more than one surtax. Each county that has a surtax levy that is new, revised, or extended is indicated in bold. If a county has a surtax that expires during this calendar year, an ← is beside the expiration date and the surtax is in bold.

County	Total Surtax Rate	Effective Date	Expiration Date	County	Total Surtax Rate	Effective Date	Expiration Date
Alachua	.5%	Jan 1, 2017	Dec 2024	Lake	1%	Jan 1, 1988	Dec 2032
Baker	1%	Jan 1, 1994	None	Lee	None		
				Leon	1.5% (1%)	Dec 1, 1989	Dec 2039
					(.5%)	Jan 1, 2003	Dec 2027
				Levy	1%	Oct 1, 1992	None
				Liberty	2% (1%)	Nov 1, 1992	None
					(.5%)	Jan 1, 2012	Dec 2020
					(.5%)	Jan 1, 2017	Dec 2021
				Madison	1.5% (1%)	Aug 1, 1989	None
					(.5%)	Jan 1, 2007	None
				Manatee	1% (.5%)	Jan 1, 2003	Dec 2032
					(.5%)	Jan 1, 2017	Dec 2031
				Marion	1%	Jan 1, 2017	Dec 2020
				Martin	None		
				Miami-Dade	1% (.5%)	Jan 1, 1992	None
					(.5%)	Jan 1, 2003	None
				Monroe	1.5% (1%)	Nov 1, 1989	Dec 2033
					(.5%)	Jan 1, 1996	Dec 2025
Dixie	1%	Apr 1, 1990	Dec 2029	Nassau	1%	Mar 1, 1996	None
Duval	1% (.5%)	Jan 1, 1989	None	Okaloosa	None		
	(.5%)	Jan 1, 2001	Dec 2030	Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5% (1%)	Jun 1, 1992	Dec 2028	Orange	.5%	Jan 1, 2003	Dec 2025
	(.5%)	Jan 1, 1998	Dec 2027	Osceola	1.5% (1%)	Sep 1, 1990	Aug 2025
Flagler	1% (.5%)	Jan 1, 2003	Dec 2022		(.5%)	Jan 1, 2017	Dec 2036
	(.5%)	Jan 1, 2013	Dec 2032	Palm Beach	1%	Jan 1, 2017	Dec 2026
Franklin	1%	Jan 1, 2008	None	Pasco	1%	Jan 1, 2005	Dec 2024
Gadsden	1.5% (1%)	Jan 1, 1996	None	Pinellas	1%	Feb 1, 1990	Dec 2019
	(.5%)	Jan 1, 2009	Dec 2038	Polk	1% (.5%)	Jan 1, 2004	Dec 2018
Gilchrist	1%	Oct 1, 1992	None		(.5%)	Jan 1, 2005	Dec 2044
Glades	1%	Feb 1, 1992	Dec 2021	Putnam	1%	Jan 1, 2003	Dec 2032
Gulf	1%	Jan 1, 2010	None	St. Johns	.5%	Jan 1, 2016	Dec 2025
Hamilton	1%	Jul 1, 1990	Dec 2019	St. Lucie	.5%	Jul 1, 1996	Dec 2026
Hardee	1%	Jan 1, 1998	None	Santa Rosa	1% (.5%)	Oct 1, 1998	Dec 2018
Hendry	1%	Jan 1, 1988	None		(.5%)	Jan 1, 2017	Dec 2021
Hernando	.5%	Jan 1, 2016	Dec 2025	Sarasota	1%	Sep 1, 1989	Dec 2024
Highlands	1.5% (1%)	Nov 1, 1989	Dec 2033	Seminole	1%	Jan 1, 2015	Dec 2024
	(.5%)	Jan 1, 2017	Dec 2036	Sumter	1%	Jan 1, 1993	None
Hillsborough	1% (.5%)	Dec 1, 1996	Nov 2026	Suwannee	1%	Jan 1, 1988	None
	(.5%)	Oct 1, 2001	None	Taylor	1%	Aug 1, 1989	Dec 2029
Holmes	1%	Oct 1, 1995	Dec 2028	Union	1%	Feb 1, 1993	None
Indian River	1%	Jun 1, 1989	Dec 2034	Volusia	.5%	Jan 1, 2002	Dec 2031
Jackson	1.5% (1%)	Jun 1, 1995	Dec 2025	Wakulla	1%	Jan 1, 1988	Dec 2037
	(.5%)	Jul 1, 1996	Dec 2025	Walton	1%	Feb 1, 1995	None
Jefferson	1%	Jun 1, 1988	None	Washington	1%	Nov 1, 1993	None
Lafayette	1%	Sep 1, 1991	None				

County	Total Surtax Rate	Effective Date	Expiration Date
Lake	1%	Jan 1, 1988	Dec 2032
Lee	None		
Leon	1.5% (1%)	Dec 1, 1989	Dec 2039
	(.5%)	Jan 1, 2003	Dec 2027
Levy	1%	Oct 1, 1992	None

DR-15DSS

Located online  
Forms and Publications

floridarevenue.com

# Tax Rate – Discretionary Sales Surtax

## When and what rate to collect

If a selling dealer located in any <b>Florida county</b>	1	with a discretionary surtax	sells and delivers	into the county where the selling vendor is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	2	with or without a discretionary surtax	sells and delivers	into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
	3	with or without a discretionary surtax	sells and delivers	into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>

# Tax Rate – Discretionary Sales Surtax

## When and what rate to collect

If a selling dealer located in any **Florida county**

with a discretionary surtax

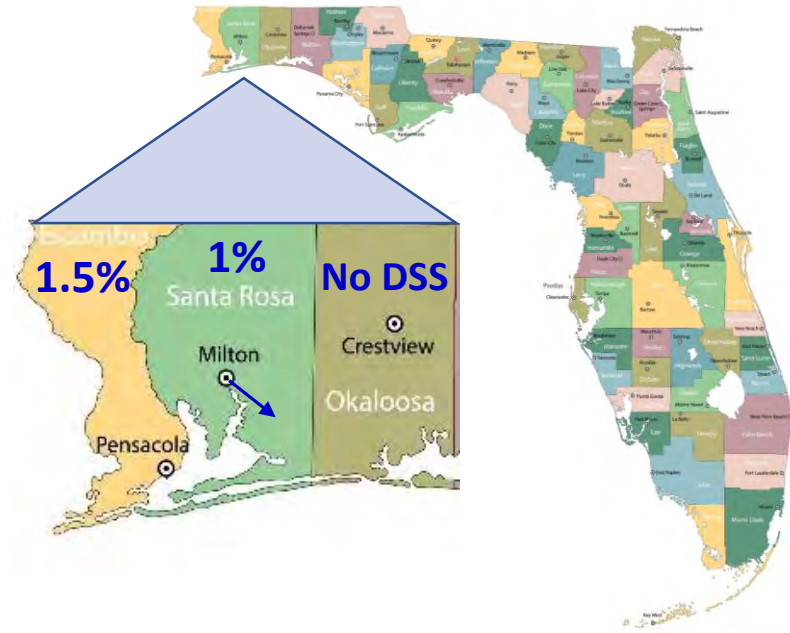
sells and delivers

into the county where the selling vendor is located

surtax is collected at the county rate where the **delivery is made**

### Example 1

If a dealer in **Santa Rosa** county (1% surtax) sells and delivers to a customer in **Santa Rosa** county, the dealer should charge the additional 1%.





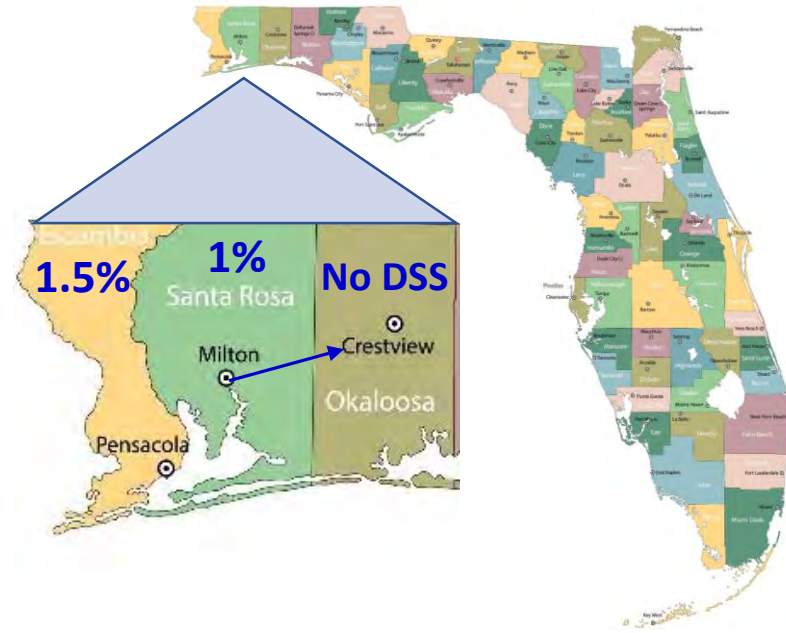
# Tax Rate – Discretionary Sales Surtax

## When and what rate to collect

If a selling dealer located in any <b>Florida county</b>	with or without a discretionary surtax	sells and delivers	into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
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### Example 2

If a dealer in **Santa Rosa** county (1% surtax) sells and delivers to a customer in **Okaloosa** county (no surtax). The dealer should not charge surtax.



# Tax Rate – Discretionary Sales Surtax

## When and what rate to collect

If a selling dealer located in any **Florida county**

with a discretionary surtax

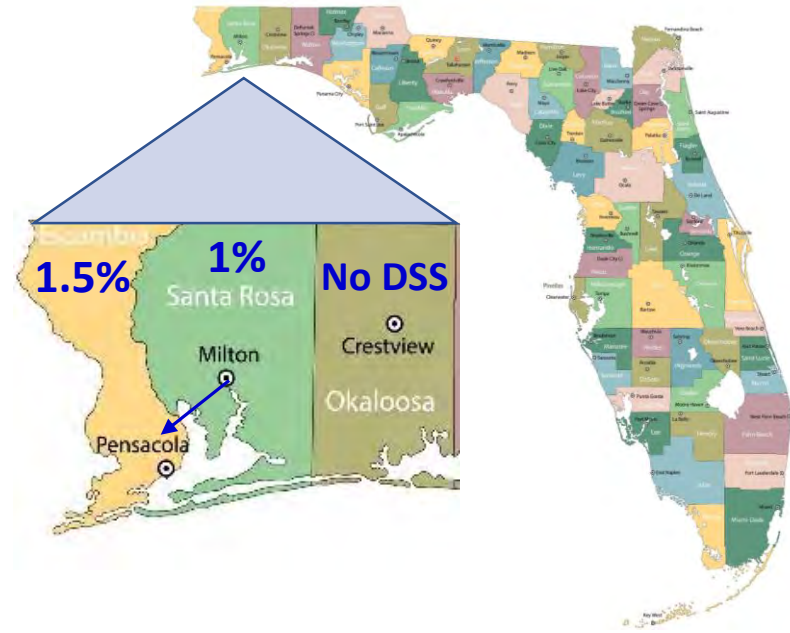
sells and delivers

into the county where the selling vendor is located

surtax is collected at the county rate where the **delivery is made**

### Example 3

If a dealer in **Santa Rosa** county (1% surtax) sells and delivers to a customer in **Escambia** county (1.5% surtax), the dealer should charge the 1.5% surtax.



## **Tax Rate – Local Option Transient Rental Taxes**

Counties may impose local option transient rental taxes on rentals of accommodations six (6) months or less.

- Hotels
- Motels
- Apartments
- Rooming houses
- Mobile home parks
- RV parks
- Condominiums
- Timeshare resorts





# Local Option Transient Rental Taxes

1

2

3

WAKULLA	FI Dept of Revenue	4.0%
WASHINGTON	FI Dept of Revenue	3.0%
ALACHUA	County Since 7/01	5.0%
BAKER	County Since 5/00	3.0%

DR-15TDT

Located online  
Forms and Publications

floridarevenue.com

## COUNTY LOCAL OPTION TRANSIENT RENTAL TAX RATES GROUPED BY ADMINISTRATION

(Tourist Development Tax Rates)

State sales and use tax, discretionary sales surtax, and local option transient rental taxes are all imposed on rentals or leases of accommodations in hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less. Counties may levy a new local option transient rental tax or change the local option tax rate at any time throughout the year.

COUNTY	ADMINISTERED BY	TOURIST DEVELOPMENT	TOURIST IMPACT	CONVENTION DEVELOPMENT	TOTAL TRANSIENT RENTAL RATE*	KNOWN FUTURE CHANGES
CALHOUN	N/A	NONE	NONE	NONE	NONE	
LAFAYETTE	N/A	NONE	NONE	NONE	NONE	
LIBERTY	N/A	NONE	NONE	NONE	NONE	
LINCOLN	N/A	NONE	NONE	NONE	NONE	
BRADFORD	FI Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
CITRUS	FI Dept of Revenue	5.0%	0.0%	0.0%	5.0%	
COLUMBIA	FI Dept of Revenue	5.0%	0.0%	0.0%	5.0%	
DESOTO	FI Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
DIXIE	FI Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
FLAGLER	FI Dept of Revenue	5.0%	0.0%	0.0%	5.0%	
FRANKLIN	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GADSDEN	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GILCHRIST	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GLADES	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
HAMILTON	FI Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
HARDEE	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
HENDRY	FI Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
HOLMES	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
JACKSON	FI Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
JEFFERSON	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
LEVY	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
MADISON	FI Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
OKALOOSA (1)	FI Dept of Revenue	5.0%	0.0%	0.0%	5.0%	
OKFEECHOBEE	FI Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
PASCO	FI Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
SUMTER	FI Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
WAKULLA	FI Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
WASHINGTON	FI Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
ALACHUA	County Since 7/01	5.0%	0.0%	0.0%	5.0%	
BAKER	County Since 5/00	3.0%	0.0%	0.0%	3.0%	
BAY (2)	County Since 1/94	5.0%	0.0%	0.0%	5.0%	
BREVARD	County Since 10/92	5.0%	0.0%	0.0%	5.0%	
CHARLOTTE**	County Since 3/94	5.0%	0.0%	0.0%	5.0%	
CHARLOTTE	County Since 9/90	5.0%	0.0%	0.0%	5.0%	Rate will increase to 5% on 12/1/17
CLAY	County Since 1/89	3.0%	0.0%	0.0%	3.0%	
COLLIER	County Since 1/93	5.0%	0.0%	0.0%	5.0%	
DUVAL	County Since 12/90	4.0%	0.0%	2.0%	6.0%	
ESCAMBIA	County Since 6/89	4.0%	0.0%	0.0%	4.0%	
GULF	County Since 6/01	5.0%	0.0%	0.0%	5.0%	Rate will return to 4% on 1/0/20
HERNANDO	County Since 1/93	5.0%	0.0%	0.0%	5.0%	
HIGHLANDS	County Since 1/14	2.0%	0.0%	0.0%	2.0%	
HILLSBOROUGH	County Since 1/92	5.0%	0.0%	0.0%	5.0%	
INDIAN RIVER	County Since 10/00	4.0%	0.0%	0.0%	4.0%	
LAKE	County Since 11/98	4.0%	0.0%	0.0%	4.0%	
LEE	County Since 5/88	5.0%	0.0%	0.0%	5.0%	
LEON	County Since 10/94	5.0%	0.0%	0.0%	5.0%	
MANATEE	County Since 10/89	5.0%	0.0%	0.0%	5.0%	
MARION	County Since 4/08	4.0%	0.0%	0.0%	4.0%	
MARTIN	County Since 11/02	5.0%	0.0%	0.0%	5.0%	
MIAMI-DADE**(3)	County Since 4/88	3.0%	0.0%	3.0%	6.0%	
MONROE	County Since 1/91	4.0%	1.0%	0.0%	5.0%	
NASSAU (4)	County Since 5/89	4.0%	0.0%	0.0%	4.0%	
ORANGE	County Since 1/92	6.0%	0.0%	0.0%	6.0%	
OSCEOLA	County Since 5/92	6.0%	0.0%	0.0%	6.0%	
PALM BEACH	County Since 1/93	6.0%	0.0%	0.0%	6.0%	
PINELLAS	County Since 10/90	6.0%	0.0%	0.0%	6.0%	
POLK	County Since 1/94	5.0%	0.0%	0.0%	5.0%	
PUTNAM	County Since 4/99	4.0%	0.0%	0.0%	4.0%	
ST. JOHNS	County Since 8/88	4.0%	0.0%	0.0%	4.0%	
ST. LUCIE	County Since 5/91	5.0%	0.0%	0.0%	5.0%	Rate will return to 3% on 1/1/43
SANTA ROSA	County Since 5/94	5.0%	0.0%	0.0%	5.0%	
SARASOTA	County Since 6/92	5.0%	0.0%	0.0%	5.0%	
SEMINOLE	County Since 9/93	5.0%	0.0%	0.0%	5.0%	
SUWANNEE	County Since 11/01	3.0%	0.0%	0.0%	3.0%	Rate will return to 2% on 7/0/21
TAYLOR	County Since 7/08	5.0%	0.0%	0.0%	5.0%	
VOLUSIA (5)	County Since 4/90	3.0%	0.0%	3.0%	6.0%	
WALTON (6)	County Since 10/91	4.0%	0.0%	0.0%	4.0%	

\*The total transient rental rate includes the local option taxes levied on: tourist development tax authorized by section (s.) 125.0104, Florida Statutes (F.S.), tourist impact tax authorized by s. 125.0108, F.S., and convention development tax authorized by s. 212.0305, F.S.

\*\*In addition to county-wide transient rental tax rates listed in this table, Florida law authorizes certain cities in Broward and Miami-Dade counties to impose a local option municipal resort tax on transient rental transactions and on the sale of food and beverages consumed in restaurants and bars. For complete information and definitions, see Chapter 67-930, Laws of Florida, as amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida.

DR-15TDT  
R. 10/17



These counties currently do not levy a local option transient rental tax.

Call 800-352-3671 if you have questions about local option transient rental rates administered by the Department of Revenue.

Contact your local county taxing authority to verify tax rates and to find information about collecting and paying locally administered taxes. Counties who self-administer the transient rental rate 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. The tax rates for certain jurisdictions within a county may vary. See the information following this chart. The date in the "administered by" column is the date that the county began to administer the local transient rental tax (not the date that the tax was imposed).

*Florida*

**DEPARTMENT OF REVENUE**

# **Fact or Fiction**

Florida uses a “Bracket System” to calculate tax.

## **Tax Rate – Bracket System**

“Bracket system” is used for collecting sales tax.

There is a bracket system for each tax rate - *Common Sales Tax Brackets* (Form DR-2X).

The bracket will apply to the sales price for each transaction.

Multiple items sold together are one transaction.

Multiple admissions – each admission is a separate transaction.





### Common Sales Tax Brackets

Amount of Sale	Tax
.10 - .16	.01
.17 - .33	.02
.34 - .50	.03
.51 - .66	.04
.67 - .83	.05
.84 - 1.09	.06
1.10 - 1.16	.07
1.17 - 1.33	.08
1.34 - 1.50	.09
1.51 - 1.66	.10
1.67 - 1.83	.11
1.84 - 2.09	.12

6% (General Sales Tax Rate Only)											
Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
.10 - .16	.01	2.10 - 2.16	.13	4.10 - 4.16	.25	6.10 - 6.16	.37	8.10 - 8.16	.49	10.10 - 10.16	.61
.17 - .33	.02	2.17 - 2.33	.14	4.17 - 4.33	.26	6.17 - 6.33	.38	8.17 - 8.33	.50	10.17 - 10.33	.62
.34 - .50	.03	2.34 - 2.50	.15	4.34 - 4.50	.27	6.34 - 6.50	.39	8.34 - 8.50	.51	10.34 - 10.50	.63
.51 - .66	.04	2.51 - 2.66	.16	4.51 - 4.66	.28	6.51 - 6.66	.40	8.51 - 8.66	.52	10.51 - 10.66	.64
.67 - .83	.05	2.67 - 2.83	.17	4.67 - 4.83	.29	6.67 - 6.83	.41	8.67 - 8.83	.53	10.67 - 10.83	.65
.84 - 1.09	.06	2.84 - 3.09	.18	4.84 - 5.09	.30	6.84 - 7.09	.42	8.84 - 9.09	.54	10.84 - 11.09	.66
1.10 - 1.16	.07	3.10 - 3.16	.19	5.10 - 5.16	.31	7.10 - 7.16	.43	9.10 - 9.16	.55	11.10 - 11.16	.67
1.17 - 1.33	.08	3.17 - 3.33	.20	5.17 - 5.33	.32	7.17 - 7.33	.44	9.17 - 9.33	.56	11.17 - 11.33	.68
1.34 - 1.50	.09	3.34 - 3.50	.21	5.34 - 5.50	.33	7.34 - 7.50	.45	9.34 - 9.50	.57	11.34 - 11.50	.69
1.51 - 1.66	.10	3.51 - 3.66	.22	5.51 - 5.66	.34	7.51 - 7.66	.46	9.51 - 9.66	.58	11.51 - 11.66	.70
1.67 - 1.83	.11	3.67 - 3.83	.23	5.67 - 5.83	.35	7.67 - 7.83	.47	9.67 - 9.83	.59	11.67 - 11.83	.71
1.84 - 2.09	.12	3.84 - 4.09	.24	5.84 - 6.09	.36	7.84 - 8.09	.48	9.84 - 10.09	.60	11.84 - 12.09	.72

6.5% (Combined 6% General Sales Tax Rate Plus 0.5% Discretionary Sales Surtax Rate)											
Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
.10 - .15	.01	2.10 - 2.15	.14	4.10 - 4.15	.27	6.10 - 6.15	.40	8.10 - 8.15	.53	10.10 - 10.15	.66
.16 - .30	.02	2.16 - 2.30	.15	4.16 - 4.30	.28	6.16 - 6.30	.41	8.16 - 8.30	.54	10.16 - 10.30	.67
.31 - .46	.03	2.31 - 2.46	.16	4.31 - 4.46	.29	6.31 - 6.46	.42	8.31 - 8.46	.55	10.31 - 10.46	.68
.47 - .61	.04	2.47 - 2.61	.17	4.47 - 4.61	.30	6.47 - 6.61	.43	8.47 - 8.61	.56	10.47 - 10.61	.69
.62 - .76	.05	2.62 - 2.76	.18	4.62 - 4.76	.31	6.62 - 6.76	.44	8.62 - 8.76	.57	10.62 - 10.76	.70
.77 - .92	.06	2.77 - 2.92	.19	4.77 - 4.92	.32	6.77 - 6.92	.45	8.77 - 8.92	.58	10.77 - 10.92	.71
.93 - 1.07	.07	2.93 - 3.07	.20	4.93 - 5.07	.33	6.93 - 7.07	.46	8.93 - 9.07	.59	10.93 - 11.07	.72
1.08 - 1.23	.08	3.08 - 3.23	.21	5.08 - 5.23	.34	7.08 - 7.23	.47	9.08 - 9.23	.60	11.08 - 11.23	.73
1.24 - 1.38	.09	3.24 - 3.38	.22	5.24 - 5.38	.35	7.24 - 7.38	.48	9.24 - 9.38	.61	11.24 - 11.38	.74
1.39 - 1.53	.10	3.39 - 3.53	.23	5.39 - 5.53	.36	7.39 - 7.53	.49	9.39 - 9.53	.62	11.39 - 11.53	.75
1.54 - 1.69	.11	3.54 - 3.69	.24	5.54 - 5.69	.37	7.54 - 7.69	.50	9.54 - 9.69	.63	11.54 - 11.69	.76
1.70 - 1.84	.12	3.70 - 3.84	.25	5.70 - 5.84	.38	7.70 - 7.84	.51	9.70 - 9.84	.64	11.70 - 11.84	.77
1.85 - 2.09	.13	3.85 - 4.09	.26	5.85 - 6.09	.39	7.85 - 8.09	.52	9.85 - 10.09	.65	11.85 - 12.09	.78

7% (Combined 6% General Sales Tax Rate Plus 1% Discretionary Sales Surtax Rate)											
Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
.10 - .14	.01	2.10 - 2.14	.15	4.10 - 4.14	.29	6.10 - 6.14	.43	8.10 - 8.14	.57	10.10 - 10.14	.71
.15 - .28	.02	2.15 - 2.28	.16	4.15 - 4.28	.30	6.15 - 6.28	.44	8.15 - 8.28	.58	10.15 - 10.28	.72
.29 - .42	.03	2.29 - 2.42	.17	4.29 - 4.42	.31	6.29 - 6.42	.45	8.29 - 8.42	.59	10.29 - 10.42	.73
.43 - .57	.04	2.43 - 2.57	.18	4.43 - 4.57	.32	6.43 - 6.57	.46	8.43 - 8.57	.60	10.43 - 10.57	.74
.58 - .71	.05	2.58 - 2.71	.19	4.58 - 4.71	.33	6.58 - 6.71	.47	8.58 - 8.71	.61	10.58 - 10.71	.75
.72 - .85	.06	2.72 - 2.85	.20	4.72 - 4.85	.34	6.72 - 6.85	.48	8.72 - 8.85	.62	10.72 - 10.85	.76
.86 - 1.09	.07	2.86 - 3.09	.21	4.86 - 5.09	.35	6.86 - 7.09	.49	8.86 - 9.09	.63	10.86 - 11.09	.77
1.10 - 1.14	.08	3.10 - 3.14	.22	5.10 - 5.14	.36	7.10 - 7.14	.50	9.10 - 9.14	.64	11.10 - 11.14	.78
1.15 - 1.28	.09	3.15 - 3.28	.23	5.15 - 5.28	.37	7.15 - 7.28	.51	9.15 - 9.28	.65	11.15 - 11.28	.79
1.29 - 1.42	.10	3.29 - 3.42	.24	5.29 - 5.42	.38	7.29 - 7.42	.52	9.29 - 9.42	.66	11.29 - 11.42	.80
1.43 - 1.57	.11	3.43 - 3.57	.25	5.43 - 5.57	.39	7.43 - 7.57	.53	9.43 - 9.57	.67	11.43 - 11.57	.81
1.58 - 1.71	.12	3.58 - 3.71	.26	5.58 - 5.71	.40	7.58 - 7.71	.54	9.58 - 9.71	.68	11.58 - 11.71	.82
1.72 - 1.85	.13	3.72 - 3.85	.27	5.72 - 5.85	.41	7.72 - 7.85	.55	9.72 - 9.85	.69	11.72 - 11.85	.83
1.86 - 2.09	.14	3.86 - 4.09	.28	5.86 - 6.09	.42	7.86 - 8.09	.56	9.86 - 10.09	.70	11.86 - 12.09	.84

**DR-2X**

Located online  
Forms and Publications

**floridarevenue.com**

# Tax Rate – Bracket System

## Example 1

Based on 6% rate			
	One Individual Transaction		Tax Collected
Total Sale	<b>\$11.00</b>	Total Tax Due	<b>.66</b>
One taxable transaction at \$11.00 total sale. Total tax collected equals 66 cents. The total tax collected (66 cents) is due.			

# Tax Rate – Bracket System

## Example 2

Bracket system at a 6% rate	
Amount of Sale	Tax
1.10 - 1.16	.07
1.17 - 1.33	.08
1.34 - 1.50	.09
<b>1.51 - 1.66</b>	<b>.10</b>
1.67 - 1.83	.11
1.84 - 2.09	.12

A customer purchases an item for \$1.55.

Using the bracket system \$0.10 should be charged.

Calculated:

$$\$1.55 \times .06 = 0.093$$

Rounded to the nearest cent = \$0.09

$$\$0.09 / \$1.55 = 0.0580 \text{ or } 5.80\%$$

$$5.80\% < 6\%$$



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**DEPARTMENT OF REVENUE**

# **Fact or Fiction**

I can avoid tax if I purchase items out of state for my business.

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## **Out-of-State Purchases - Use Tax**

If you buy a taxable item out of state and did not pay the sales tax rate imposed by Florida, you owe use tax.

### **Example:**

A deli purchased a display case from an out-of-state vendor and was not taxed.

The business should report the use tax on their tax return.

# **Out-of-State Purchases - Use Tax**

Common purchases by businesses from out-of-state retailers:

- Office supplies
- Business furniture
- Computer software and hardware

## **Use Tax**

Use tax is equivalent to sales tax.

Use tax ensures uniform taxation on taxable items that are purchased outside Florida but used, stored or consumed in Florida.

Use tax is applied not where a product or service was sold but where a business bought a product or service and then converted it for its own use, without having paid tax when it was initially purchased.

## **Sales for Resale - Use Tax**


If you buy an item tax exempt intending to resell it, and then use the item in your business or for personal use, you owe use tax.

### **Example:**

A convenience store employee takes a box of trash bags out of inventory to use in the store.

# Sales for Resale

The Annual Resale Certificate allows businesses to buy or rent property or services tax free when it is resold or re-rented.

 FLORIDA	<b>2017 Florida Annual Resale Certificate for Sales Tax</b> THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2017	DR-13 R. 10/16
<u>Business Name and Location Address</u>	<u>Certificate Number</u>	
<p>By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:</p> <ul style="list-style-type: none"><li>• Resale as tangible personal property</li><li>• Re-rental as tangible personal property</li><li>• Resale of services</li><li>• Re-rental as commercial real property</li><li>• Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.</li><li>• Re-rental as transient rental property.</li><li>• Incorporated as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.</li></ul>		
<p>Florida law provides for criminal and civil penalties for fraudulent use of the <i>Florida Annual Resale Certificate</i>.</p>		



## **Sales for Resale**

Examples of purchases or rentals businesses may make without paying sales and use tax include:

- Items resold as tangible personal property.
- Items that become a component part of a product you sell, such as nails, fabric, and wood that are incorporated into a chair.
- Services that will be resold as part of your regular business operations.
- Re-rentals of real property or tangible personal property.

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**DEPARTMENT OF REVENUE**

# Fact or Fiction

The Department provides different ways to remit sales and use tax.

# Florida DEPARTMENT OF REVENUE

## How to File and Pay Tax - Paper

Sales and use tax is reported using a Sales and Use Tax Return (Form DR-15).

Certificate Number: **Florida** SALES AND USE TAX RETURN HD/PM Date: / / DR-15 R. 01/15

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services				
B. Taxable Purchases	<i>Include use tax on Internet / out-of-state untaxed purchases</i>			
C. Commercial Rentals				
D. Transient Rentals				
E. Food & Beverage Vending				

Transient Rental Rate: \_\_\_\_\_ Surtax Rate: \_\_\_\_\_ Reporting Period: \_\_\_\_\_

5. Total Amount of Tax Due  
6. Less Lawful Deductions  
7. Net Tax Due  
8. Less Est Tax Pd / DOR Cr Memo  
9. Plus Est Tax Due Current Month  
10. Amount Due  
11. ~~Loss Collection Allowance~~  
12. Plus Penalty  
13. Plus Interest  
14. Amount Due with Return

**Front**

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due: \_\_\_\_\_  
Late After: \_\_\_\_\_  
 Check here if payment was made electronically.

9100 0 20179999 0001003031 0 4999999999 0000 5

**E-file/E-pay Only**

Under penalties of perjury, I declare that I have read this return and the facts stated in it

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Signature of Preparer \_\_\_\_\_

Telephone Number \_\_\_\_\_ Telephone Number \_\_\_\_\_

**Back**

**Discretionary Sales Surtax (Lines 15(a) through 15(d))**

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16. Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

# Florida DEPARTMENT OF REVENUE

## How to File and Pay Tax - Electronic

File and pay sales tax electronically using the Department's free and secure **File and Pay** website.

Certificate Number: **Florida** SALES AND USE TAX RETURN HD/PM Date: / / DR-15 R. 01/15

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services				
B. Taxable Purchases	<i>Include use tax on Internet / out-of-state untaxed purchases</i>			
C. Commercial Rentals				
D. Transient Rentals				
E. Food & Beverage Vending				

Transient Rental Rate: \_\_\_\_\_ Surtax Rate: \_\_\_\_\_ Reporting Period: \_\_\_\_\_

5. Total Amount of Tax Due  
6. Less Lawful Deductions  
7. Net Tax Due  
8. Less Est Tax Pd / DOR Cr Memo  
9. Plus Est Tax Due Current Month  
10. Amount Due  
11. ~~Loss Collection Allowance~~  
12. Plus Penalty  
13. Plus Interest  
14. Amount Due with Return

**E-file/E-pay Only**

**Front**

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due: \_\_\_\_\_  
Late After: \_\_\_\_\_  
 Check here if payment was made electronically.

9100 0 20179999 0001003031 0 4999999999 0000 5

Under penalties of perjury, I declare that I have read this return and the facts stated in it

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Signature of Preparer \_\_\_\_\_

Telephone Number \_\_\_\_\_ Telephone Number \_\_\_\_\_

**Back**

**Discretionary Sales Surtax ( Lines 15(a) through 15(d) )**

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16. Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.





# Florida DEPARTMENT OF REVENUE

Search Terms...

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GENERAL TAX

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### Information for...

Businesses and Employers

Individuals and Families

Industry Professionals

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### eServices



Child Support eServices



File and Pay

- Taxes
- Fees
- Remittances

- Child Support payment information
- Child Support Employer Services
- Register to collect and/or pay taxes
- Subscribe to our tax publications
- **New!** Print Annual Resale Certificates

[More e-Services...](#)

## General Tax Administration

Administering state taxes *fairly & efficiently.*



Learn more about General Tax Administration

[About Us](#)

1 2 3 4 5

### Current Topics

From Home Page

1.

Select

File and Pay

- Taxes
- Fees
- Remittances

# floridarevenue.com



# Florida DEPARTMENT OF REVENUE

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## Important Information

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## Quick Links

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- Enroll to File and Pay Electronically
- Register to Collect and Pay Taxes or Fees
- Taxes and Fees or Refunds
- Update Account Information

## Resources

- Payment Scheduling  
File now...pay later!
- Registration  
Forms and Publications
- Retrieve Your Certificate

## File and Pay Taxes, Fees or Remittances

### File and Pay Taxes or Fees

- Communications Services Tax
- Corporate Income Tax
- Documentary Stamp Tax - Registered
- Documentary Stamp Tax - Nonregistered
- Fuel Tax - Blender, Exporter, Petroleum Carrier, Pollutants, and Wholesaler and Importer
- Fuel Tax - Local Government User of Diesel Fuel and Mass Transit System Provider
- Gross Receipts Tax
- Insurance Premium Tax
- Reemployment Tax - Agents
- Reemployment Tax - Employers
- Reemployment Tax - Employee Leasing
- **Sales and Use Tax**
  - Prepaid Wireless E911 Fee
  - Solid Waste Fees and Surcharge

### Payments to Other State Agencies

- Division of Alcoholic Beverages and Tobacco
- Division of Pari-Mutuel Wagering
- Division of State Group Insurance
- Florida Retirement System

### Refund Application

- Sales and Use Tax
- Other Taxes

### Shopping Online

- Out-of-State Purchases (not for use by registered dealers)

### Upload a File Using SecureNet

- Communications Services Tax
- Fuel Tax - Terminal Operator or Supplier
- Insurance Premium Tax
- Reemployment (Unemployment) Tax
- Sales and Use Tax

1. Select Sales and Use Tax





State of Florida  
**Department of Revenue**

[DOR Home](#)

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Welcome to the Florida Sales and Use Tax, Prepaid Wireless E911 Fee, and Solid Waste Tax, Fees and Surcharge Website

Please **STOP!** Verify that you do not have multiple windows or tabs open. This may cause incorrect or multiple submissions.

**Enter your User ID and Password**

User ID:  e.g. AF1234567890

Password:  e.g. 123456789

Login

[Forgot User ID and/or Password](#)

OR

**Enter your Certificate Number and Business Partner Number**

Certificate Number:  e.g. 1234567890123

Business Partner Number:  e.g. 1234567890

Login

This website is optimized for use on a PC using Microsoft Internet Explorer. If you are using any other web browsers, this site may not appear or function as designed. We do not officially support the Macintosh platform.

**floridarevenue.com**



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**Choose Activity**

File and Pay

[DR-15 \(Sales and Use Return\)](#)

[Amended DR-15 \(Sales and Use Return\)](#)

Payment Only

(Choice does NOT include a tax return)

[Other Sales and Use Tax Payments](#)

Other Options

[Print Resale Certificate\(s\)](#)

[Reprint Confirmation Page\(s\)](#)

[Cancel Submission\(s\)](#)

[View Cancelled Submission\(s\)](#)

[Update e-Services Profile](#)

[Check for Bills](#)

[Change Business Address and/or Account Status](#)

DR-15 (Sales and Use Return)

Print Resale Certificate

Cancellations must be done before 5:00 p.m. ET on the submission date. If the submission is completed after 5:00 p.m. ET on the submission date, weekend, or holiday the cancellation must be done before 5:00 p.m. ET the next business day. All cancellations are permanently deleted from our database.

[Back to Menu](#)

## Electronic Filing

Any taxpayer may voluntarily file and pay tax electronically.

However, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year **are required** to file and pay tax electronically during the next calendar year.



# Electronic Filing

Benefits of electronic filing include:

- Businesses that e-file their return timely, are entitled to receive a collection allowance.
- No postage charges or paper to mail.
- Information sent through our website is encrypted and secure.

## Filing Requirements – Filing Frequency

Most new businesses are set up to file and pay sales and use tax quarterly.

Filing Frequency Limits	
Annual Tax Collections	Return and Payment Filing Requirement
More than \$1,000	Monthly
\$501 - \$1,000	Quarterly
\$101 - \$500	Semiannual
\$100 or less	Annual



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**DEPARTMENT OF REVENUE**

# Fact or Fiction

Tax is due by the 20<sup>th</sup> of the month.

## **Filing Requirements – Due Date**

Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns are timely if filed electronically, postmarked or hand-delivered on the first business day following the 20th.

### **Example:**

If the sale took place during December and the taxpayer files returns monthly, their tax return is due January 1 and late after January 20.

# Filing Requirements – Due Date

## February 2017

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
2	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20 Presidents Day	21	22	23	24	25
26	27	28	29	30	31	

**State or Federal Holidays:**  
**Returns** are timely if filed electronically, postmarked or hand-delivered on the first business day following the 20th.

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## **Filing Requirements – Electronic Payments**

Electronic payments must be initiated and a confirmation number received no later than 5:00 p.m., ET, on the business day prior to the 20th.

Initiations completed after 5:00 p.m., ET, will be processed the next business day.

Keep the confirmation/trace number or acknowledgment in your records.

A Florida calendar of Due Dates (Form DR-659) is available at:

**[floridarevenue.com/forms](http://floridarevenue.com/forms)**

# Filing Requirements – Electronic Payments

## February 2017

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
2	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20 Presidents Day	21	22	23	24	25
26	27	28	29	30	31	

**Payments** must be initiated no later than 5:00 p.m., ET, on the business day prior to the 20<sup>th</sup>.



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# Payment Scheduling

Businesses can submit their electronic return before the filing deadline and schedule the payment for the payment due date.

Payment scheduling helps ensure timely filing and payment.

## Filing Requirements – Zero Returns

A tax return must be filed for each collection period, even if no tax is due.

**Telefile** is available 24 hours a day, 7 days a week. Businesses can telefile, if they:

- Do not owe any tax, penalty or interest, and
- Are not claiming any deductions or credits.

**Telefile** by calling 800-550-6713.



**If the business is obligated to e-file, they cannot telefile.**

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# **Common Filing Errors**

# Common Filing Errors

## Using the wrong line

Certificate Number:		SALES AND USE TAX RETURN			HD/PM Date:	/	/	DR-15 R. 01/15	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount				4. Tax Due	
A. Sales/Services		.	.	.				.	
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →			.			.	
C. Commercial Rentals		.	.	.				.	
D. Transient Rentals		.	.	.				.	
E. Food & Beverage Vending		.	.	.				.	
Transient Rental Rate:	Surtax Rate:	Reporting Period			5. Total Amount of Tax Due			.	
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>Name Address City/St ZIP</p> <p style="font-size: 2em; text-align: center; margin-top: 20px;">Front</p> <p><b>FLORIDA DEPARTMENT OF REVENUE</b>  <b>5050 W TENNESSEE ST</b>  <b>TALLAHASSEE FL 32399-0120</b></p> </div>				6. Less Lawful Deductions				.	
				7. Net Tax Due				.	
				8. Less Est Tax Pd / DOR Cr Memo				.	
				9. Plus Est Tax Due Current Month				.	
				10. Amount Due				.	
				<del>11. Less Collection Allowance</del>					<b>E-file/E-pay Only</b>
				12. Plus Penalty				.	
				13. Plus Interest				.	
				14. Amount Due with Return				.	
				Due: Late After:					
<input type="checkbox"/> Check here if payment was made electronically.	9100 0 20179999 0001003031 0 4999999999 0000 5								

# Common Filing Errors

## Missing Information

- Discretionary Surtax Miscalculation
- Signature of Taxpayer
- Date
- Telephone Number

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Preparer

\_\_\_\_\_  
Date

( \_\_\_\_\_ )  
Telephone Number

( \_\_\_\_\_ )  
Telephone Number

### Discretionary Sales Surtax ( Lines 15(a) through 15(d) )

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3) .....	15(a).	_____
15(b).	Other Taxable Amounts <b>NOT</b> Subject to Surtax (included in Column 3) .....	15(b).	_____
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3) .....	15(c).	_____
15(d).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4) .....	15(d).	_____
16.	Total <b>Enterprise Zone Jobs Credits</b> (included in Line 6) .....	16.	_____
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A) .....	17.	_____
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A) .....	18.	_____
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A) .....	19.	_____
20.	Rural and/or Urban High Crime Area Job Tax Credits .....	20.	_____
21.	Other Authorized Credits .....	21.	_____



# Objectives

- Registration and Account Maintenance
- Sales Tax Transactions
- Use Tax
- Tax Rates
- How to File and Pay

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# QUESTIONS

For more information visit

**[floridarevenue.com](http://floridarevenue.com)**

Or call

**850-488-6800**