



Tax Information Publication

TIP

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Temporary Suspension of Hillsborough County Discretionary Sales Surtaxes

Beginning January 1, 2025, dealers should temporarily **stop collecting** the following discretionary sales surtaxes:

- The Hillsborough County 0.5% indigent care surtax
- The Hillsborough County 0.5% local government infrastructure surtax.

However, dealers should **continue to collect the 6% state sales tax and Hillsborough County 0.5% school capital outlay discretionary sales surtax** for a combined tax rate of 6.5% for Hillsborough County. The Department of Revenue (Department) will notify dealers when to begin collecting all Hillsborough County discretionary sales surtaxes again.

Why are the Hillsborough County surtaxes temporarily suspended?

The 2024 Florida Legislature provided instructions in section 212.054(9), Florida Statutes (F.S.), applicable to counties and to the Department when a discretionary sales surtax is adjudged to be unconstitutional. Those instructions include the temporary suspension of surtaxes, other than the school capital outlay surtax. In March 2021, the Florida Supreme Court ruled that the 1% Hillsborough County transportation discretionary sales surtax that was adopted in November 2018 was unconstitutional. Section 284 of chapter 2024-231, Laws of Florida (L.O.F.), provides that some proceeds of the invalidated surtax will be used for the temporary suspension of surtaxes in Hillsborough County pursuant to s. 212.054(9), F.S.

How will the transportation surtaxes that were collected be used?

The transportation surtaxes that were collected will be used for the following purposes:

- To offset a temporary suspension of all surtaxes, except the school capital outlay surtax, beginning January 1, 2025
- As a distribution to the Florida Department of Transportation in fixed capital outlay for the purposes of resurfacing the county road system or the city street system in Hillsborough County
- To fund refunds administered by a court-appointed administrator. Visit the administrator's website at FLTaxRefund.com or call the administrator at (888) 715-9373.

When will the temporary suspension end?

Exactly when the suspension of the surtaxes will end is based on several factors and is to be determined. The Department will issue another TIP to notify affected dealers when to resume collecting the Hillsborough County 0.5% indigent care surtax and the Hillsborough County 0.5% local government infrastructure surtax.

Frequently Asked Questions

- **What should I do if I erroneously charged my customers the transportation surtax that was ruled unconstitutional?**

Refer your customers to the settlement administrator at [FLTaxRefund.com](https://www.fltaxrefund.com) to submit a refund claim by December 31, 2024. Your customers may call the settlement administrator at (888) 715-9373.

- **What should I do if I accidentally collect the two suspended surtaxes during the suspension period?**

Collected taxes are state funds at the time you collect them and, therefore, should be remitted to the Department. You may refund the surtaxes to the customer who paid them in error. You may then request a refund from the Department or take a credit on your sales and use tax return as a lawful deduction in accordance with Rule 12A-1.014, Florida Administrative Code.

- **Does the suspension apply to dealers located outside of Hillsborough County?**

Yes, including remote sellers.

References: Hillsborough County Referendum; Hillsborough County Resolution No. 2018-5; *Robert Emerson, et al. v Hillsborough County, Florida, etc. et al., No. SC2019-1250 (Fla.)*; Sections 212.054 and 212.055, Florida Statutes; Chapter 2024-228, section 102, L.O.F.; Chapter 2024-231, sections 282, 283, and 284, L.O.F.

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at [floridarevenue.com](https://www.floridarevenue.com) or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

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

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