



## Tax Information Publication

# TIP

No: 25A01-02

Date Issued:  
March 31, 2025

### **Resume Collecting ALL Hillsborough County Discretionary Sales Surtaxes Beginning June 1, 2025**

This Tax Information Publication (TIP) serves as notice pursuant to section 212.054, Florida Statutes (F.S.), that dealers are to resume collection of the following two surtaxes beginning June 1, 2025:

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

Dealers should collect the 6% state sales tax, Hillsborough 0.5% school capital outlay discretionary sales surtax, Hillsborough 0.5% indigent care surtax, and Hillsborough 0.5% local government infrastructure surtax for a combined rate of **7.5%** for Hillsborough County.

For commercial rental periods occurring on or after June 1, 2025, dealers should collect the 2% state sales tax imposed on commercial rentals under section 213.031, F.S., Hillsborough 0.5% school capital outlay discretionary sales surtax, Hillsborough 0.5% indigent care surtax, and Hillsborough 0.5% local government infrastructure surtax for a combined tax rate of **3.5%** for Hillsborough County.

#### **Why were the two Hillsborough County surtaxes temporarily suspended?**

The 2024 Florida Legislature provided instructions in section 212.054(9), F.S., applicable to counties and to the Department of Revenue (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 section 212.054(9), F.S.

For more information about the temporary suspension, review TIP #24A01-15, available at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

#### **Why is the suspension ending?**

The length of the suspension is based on several factors, including the balance of the proceeds available for the suspension, which the Department has determined will last through May 31, 2025.

**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](http://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.

### Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)
- ✓ Visit the Taxpayer Education webpage at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education) for online guides and tutorials
- ✓ Follow us on **Instagram, LinkedIn, X, and YouTube**