



Florida Sales Tax Brackets
Effective on all Leases and Licenses
of Real Property Transactions
Taxable under Section 212.031(1)(c), Florida Statutes

DR-2 LLRP
N. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective 01/18

5.8% rate

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .17	.01	5.18 - 5.34	.31
.18 - .34	.02	5.35 - 5.51	.32
.35 - .51	.03	5.52 - 5.68	.33
.52 - .68	.04	5.69 - 5.86	.34
.69 - .86	.05	5.87 - 6.03	.35
.87 - 1.03	.06	6.04 - 6.20	.36
1.04 - 1.20	.07	6.21 - 6.37	.37
1.21 - 1.37	.08	6.38 - 6.55	.38
1.38 - 1.55	.09	6.56 - 6.72	.39
1.56 - 1.72	.10	6.73 - 6.89	.40
1.73 - 1.89	.11	6.90 - 7.06	.41
1.90 - 2.06	.12	7.07 - 7.24	.42
2.07 - 2.24	.13	7.25 - 7.41	.43
2.25 - 2.41	.14	7.42 - 7.58	.44
2.42 - 2.58	.15	7.59 - 7.75	.45
2.59 - 2.75	.16	7.76 - 7.93	.46
2.76 - 2.93	.17	7.94 - 8.10	.47
2.94 - 3.10	.18	8.11 - 8.27	.48
3.11 - 3.27	.19	8.28 - 8.44	.49
3.28 - 3.44	.20	8.45 - 8.62	.50
3.45 - 3.62	.21	8.63 - 8.79	.51
3.63 - 3.79	.22	8.80 - 8.96	.52
3.80 - 3.96	.23	8.97 - 9.13	.53
3.97 - 4.13	.24	9.14 - 9.31	.54
4.14 - 4.31	.25	9.32 - 9.48	.55
4.32 - 4.48	.26	9.49 - 9.65	.56
4.49 - 4.65	.27	9.66 - 9.82	.57
4.66 - 4.82	.28	9.83 - 10.09	.58
4.83 - 5.09	.29	10.10 - 10.17	.59
5.10 - 5.17	.30	10.18 - 10.34	.60

Amount of Sale	Tax	Amount of Sale	Tax
10.35 - 10.51	.61	15.52 - 15.68	.91
10.52 - 10.68	.62	15.69 - 15.86	.92
10.69 - 10.86	.63	15.87 - 16.03	.93
10.87 - 11.03	.64	16.04 - 16.20	.94
11.04 - 11.20	.65	16.21 - 16.37	.95
11.21 - 11.37	.66	16.38 - 16.55	.96
11.38 - 11.55	.67	16.56 - 16.72	.97
11.56 - 11.72	.68	16.73 - 16.89	.98
11.73 - 11.89	.69	16.90 - 17.06	.99
11.90 - 12.06	.70	17.07 - 17.24	1.00
12.07 - 12.24	.71	17.25 - 17.41	1.01
12.25 - 12.41	.72	17.42 - 17.58	1.02
12.42 - 12.58	.73	17.59 - 17.75	1.03
12.59 - 12.75	.74	17.76 - 17.93	1.04
12.76 - 12.93	.75	17.94 - 18.10	1.05
12.94 - 13.10	.76	18.11 - 18.27	1.06
13.11 - 13.27	.77	18.28 - 18.44	1.07
13.28 - 13.44	.78	18.45 - 18.62	1.08
13.45 - 13.62	.79	18.63 - 18.79	1.09
13.63 - 13.79	.80	18.80 - 18.96	1.10
13.80 - 13.96	.81	18.97 - 19.13	1.11
13.97 - 14.13	.82	19.14 - 19.31	1.12
14.14 - 14.31	.83	19.32 - 19.48	1.13
14.32 - 14.48	.84	19.49 - 19.65	1.14
14.49 - 14.65	.85	19.66 - 19.82	1.15
14.66 - 14.82	.86	19.83 - 20.09	1.16
14.83 - 15.09	.87		
15.10 - 15.17	.88		
15.18 - 15.34	.89		
15.35 - 15.51	.90		

Florida Sales Tax Brackets
Effective on all Leases and Licenses
of Real Property Transactions
Taxable under Section 212.031(1)(c), Florida Statutes

DR-2 LLRP
N. 01/18

5.8% plus 0.5% local option (6.3%)

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .15	.01	4.93 - 5.07	.32
.16 - .31	.02	5.08 - 5.23	.33
.32 - .47	.03	5.24 - 5.39	.34
.48 - .63	.04	5.40 - 5.55	.35
.64 - .79	.05	5.56 - 5.71	.36
.80 - .95	.06	5.72 - 5.87	.37
.96 - 1.12	.07	5.88 - 6.03	.38
1.13 - 1.26	.08	6.04 - 6.19	.39
1.27 - 1.42	.09	6.20 - 6.34	.40
1.43 - 1.58	.10	6.35 - 6.50	.41
1.59 - 1.74	.11	6.51 - 6.66	.42
1.75 - 1.90	.12	6.67 - 6.82	.43
1.91 - 2.06	.13	6.83 - 6.98	.44
2.07 - 2.22	.14	6.99 - 7.14	.45
2.23 - 2.38	.15	7.15 - 7.30	.46
2.39 - 2.53	.16	7.31 - 7.46	.47
2.54 - 2.69	.17	7.47 - 7.61	.48
2.70 - 2.85	.18	7.62 - 7.77	.49
2.86 - 3.01	.19	7.78 - 7.93	.50
3.02 - 3.17	.20	7.94 - 8.09	.51
3.18 - 3.33	.21	8.10 - 8.25	.52
3.34 - 3.49	.22	8.26 - 8.41	.53
3.50 - 3.65	.23	8.42 - 8.57	.54
3.66 - 3.80	.24	8.58 - 8.73	.55
3.81 - 3.96	.25	8.74 - 8.88	.56
3.97 - 4.12	.26	8.89 - 9.04	.57
4.13 - 4.28	.27	9.05 - 9.20	.58
4.29 - 4.44	.28	9.21 - 9.36	.59
4.45 - 4.60	.29	9.37 - 9.52	.60
4.61 - 4.76	.30	9.53 - 9.68	.61
4.77 - 4.92	.31	9.69 - 9.84	.62

Amount of Sale	Tax	Amount of Sale	Tax
9.85 - 10.09	.63	14.93 - 15.07	.95
10.10 - 10.15	.64	15.08 - 15.23	.96
10.16 - 10.31	.65	15.24 - 15.39	.97
10.32 - 10.47	.66	15.40 - 15.55	.98
10.48 - 10.63	.67	15.56 - 15.71	.99
10.64 - 10.79	.68	15.72 - 15.87	1.00
10.80 - 10.95	.69	15.88 - 16.03	1.01
10.96 - 11.11	.70	16.04 - 16.19	1.02
11.12 - 11.26	.71	16.20 - 16.34	1.03
11.27 - 11.42	.72	16.35 - 16.50	1.04
11.43 - 11.58	.73	16.51 - 16.66	1.05
11.59 - 11.74	.74	16.67 - 16.82	1.06
11.75 - 11.90	.75	16.83 - 16.98	1.07
11.91 - 12.06	.76	16.99 - 17.14	1.08
12.07 - 12.22	.77	17.15 - 17.30	1.09
12.23 - 12.38	.78	17.31 - 17.46	1.10
12.39 - 12.53	.79	17.47 - 17.61	1.11
12.54 - 12.69	.80	17.62 - 17.77	1.12
12.70 - 12.85	.81	17.78 - 17.93	1.13
12.86 - 13.01	.82	17.94 - 18.09	1.14
13.02 - 13.17	.83	18.10 - 18.25	1.15
13.18 - 13.33	.84	18.26 - 18.41	1.16
13.34 - 13.49	.85	18.42 - 18.57	1.17
13.50 - 13.65	.86	18.58 - 18.73	1.18
13.66 - 13.80	.87	18.74 - 18.88	1.19
13.81 - 13.96	.88	18.89 - 19.04	1.20
13.97 - 14.12	.89	19.05 - 19.20	1.21
14.13 - 14.28	.90	19.21 - 19.36	1.22
14.29 - 14.44	.91	19.37 - 19.52	1.23
14.45 - 14.60	.92	19.53 - 19.68	1.24
14.61 - 14.76	.93	19.69 - 19.84	1.25
14.77 - 14.92	.94	19.85 - 20.09	1.26

Florida Sales Tax Brackets
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Taxable under Section 212.031(1)(c), Florida Statutes

DR-2 LLRP
N. 01/18

5.8% plus 1.0% local option (6.8%)

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .14	.01	5.10 - 5.14	.35
.15 - .29	.02	5.15 - 5.29	.36
.30 - .44	.03	5.30 - 5.44	.37
.45 - .58	.04	5.45 - 5.58	.38
.59 - .73	.05	5.59 - 5.73	.39
.74 - .88	.06	5.74 - 5.88	.40
.89 - 1.02	.07	5.89 - 6.02	.41
1.03 - 1.17	.08	6.03 - 6.17	.42
1.18 - 1.32	.09	6.18 - 6.32	.43
1.33 - 1.47	.10	6.33 - 6.47	.44
1.48 - 1.61	.11	6.48 - 6.61	.45
1.62 - 1.76	.12	6.62 - 6.76	.46
1.77 - 1.91	.13	6.77 - 6.91	.47
1.92 - 2.05	.14	6.92 - 7.05	.48
2.06 - 2.20	.15	7.06 - 7.20	.49
2.21 - 2.35	.16	7.21 - 7.35	.50
2.36 - 2.50	.17	7.36 - 7.50	.51
2.51 - 2.64	.18	7.51 - 7.64	.52
2.65 - 2.79	.19	7.65 - 7.79	.53
2.80 - 2.94	.20	7.80 - 7.94	.54
2.95 - 3.08	.21	7.95 - 8.08	.55
3.09 - 3.23	.22	8.09 - 8.23	.56
3.24 - 3.38	.23	8.24 - 8.38	.57
3.39 - 3.52	.24	8.39 - 8.52	.58
3.53 - 3.67	.25	8.53 - 8.67	.59
3.68 - 3.82	.26	8.68 - 8.82	.60
3.83 - 3.97	.27	8.83 - 8.97	.61
3.98 - 4.11	.28	8.98 - 9.11	.62
4.12 - 4.26	.29	9.12 - 9.26	.63
4.27 - 4.41	.30	9.27 - 9.41	.64
4.42 - 4.55	.31	9.42 - 9.55	.65
4.56 - 4.70	.32	9.56 - 9.70	.66
4.71 - 4.85	.33	9.71 - 9.85	.67
4.86 - 5.09	.34	9.86 - 10.09	.68

Amount of Sale	Tax	Amount of Sale	Tax
10.10 - 10.14	.69	15.10 - 15.14	1.03
10.15 - 10.29	.70	15.15 - 15.29	1.04
10.30 - 10.44	.71	15.30 - 15.44	1.05
10.45 - 10.58	.72	15.45 - 15.58	1.06
10.59 - 10.73	.73	15.59 - 15.73	1.07
10.74 - 10.88	.74	15.74 - 15.88	1.08
10.89 - 11.02	.75	15.89 - 16.02	1.09
11.03 - 11.17	.76	16.03 - 16.17	1.10
11.18 - 11.32	.77	16.18 - 16.32	1.11
11.33 - 11.47	.78	16.33 - 16.47	1.12
11.48 - 11.61	.79	16.48 - 16.61	1.13
11.62 - 11.76	.80	16.62 - 16.76	1.14
11.77 - 11.91	.81	16.77 - 16.91	1.15
11.92 - 12.05	.82	16.92 - 17.05	1.16
12.06 - 12.20	.83	17.06 - 17.20	1.17
12.21 - 12.35	.84	17.21 - 17.35	1.18
12.36 - 12.50	.85	17.36 - 17.49	1.19
12.51 - 12.64	.86	17.50 - 17.64	1.20
12.65 - 12.79	.87	17.65 - 17.79	1.21
12.80 - 12.94	.88	17.80 - 17.94	1.22
12.95 - 13.08	.89	17.95 - 18.08	1.23
13.09 - 13.23	.90	18.09 - 18.23	1.24
13.24 - 13.38	.91	18.24 - 18.38	1.25
13.39 - 13.52	.92	18.39 - 18.52	1.26
13.53 - 13.67	.93	18.53 - 18.67	1.27
13.68 - 13.82	.94	18.68 - 18.82	1.28
13.83 - 13.97	.95	18.83 - 18.97	1.29
13.98 - 14.11	.96	18.98 - 19.11	1.30
14.12 - 14.26	.97	19.12 - 19.26	1.31
14.27 - 14.41	.98	19.27 - 19.41	1.32
14.42 - 14.55	.99	19.42 - 19.55	1.33
14.56 - 14.70	1.00	19.56 - 19.70	1.34
14.71 - 14.85	1.01	19.71 - 19.85	1.35
14.86 - 15.09	1.02	19.86 - 20.09	1.36

Florida Sales Tax Brackets
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DR-2 LLRP
N. 01/18

5.8% plus 1.5% local option (7.3%)

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .13	.01	4.94 - 5.06	.37
.14 - .27	.02	5.07 - 5.20	.38
.28 - .41	.03	5.21 - 5.34	.39
.42 - .54	.04	5.35 - 5.47	.40
.55 - .68	.05	5.48 - 5.61	.41
.69 - .82	.06	5.62 - 5.75	.42
.83 - .95	.07	5.76 - 5.89	.43
.96 - 1.09	.08	5.90 - 6.02	.44
1.10 - 1.23	.09	6.03 - 6.16	.45
1.24 - 1.36	.10	6.17 - 6.30	.46
1.37 - 1.50	.11	6.31 - 6.43	.47
1.51 - 1.64	.12	6.44 - 6.57	.48
1.65 - 1.78	.13	6.58 - 6.71	.49
1.79 - 1.91	.14	6.72 - 6.84	.50
1.92 - 2.05	.15	6.85 - 6.98	.51
2.06 - 2.19	.16	6.99 - 7.12	.52
2.20 - 2.32	.17	7.13 - 7.26	.53
2.33 - 2.46	.18	7.27 - 7.39	.54
2.47 - 2.60	.19	7.40 - 7.53	.55
2.61 - 2.73	.20	7.54 - 7.67	.56
2.74 - 2.87	.21	7.68 - 7.80	.57
2.88 - 3.01	.22	7.81 - 7.94	.58
3.02 - 3.15	.23	7.95 - 8.08	.59
3.16 - 3.28	.24	8.09 - 8.21	.60
3.29 - 3.42	.25	8.22 - 8.35	.61
3.43 - 3.56	.26	8.36 - 8.49	.62
3.57 - 3.69	.27	8.50 - 8.63	.63
3.70 - 3.83	.28	8.64 - 8.76	.64
3.84 - 3.97	.29	8.77 - 8.90	.65
3.98 - 4.10	.30	8.91 - 9.04	.66
4.11 - 4.24	.31	9.05 - 9.17	.67
4.25 - 4.38	.32	9.18 - 9.31	.68
4.39 - 4.52	.33	9.32 - 9.45	.69
4.53 - 4.65	.34	9.46 - 9.58	.70
4.66 - 4.79	.35	9.59 - 9.72	.71
4.80 - 4.93	.36	9.73 - 9.86	.72

Amount of Sale	Tax	Amount of Sale	Tax
9.87 - 10.09	.73	14.94 - 15.06	1.10
10.10 - 10.13	.74	15.07 - 15.20	1.11
10.14 - 10.27	.75	15.21 - 15.34	1.12
10.28 - 10.41	.76	15.35 - 15.47	1.13
10.42 - 10.54	.77	15.48 - 15.61	1.14
10.55 - 10.68	.78	15.62 - 15.75	1.15
10.69 - 10.82	.79	15.76 - 15.89	1.16
10.83 - 10.95	.80	15.90 - 16.02	1.17
10.96 - 11.09	.81	16.03 - 16.16	1.18
11.10 - 11.23	.82	16.17 - 16.30	1.19
11.24 - 11.36	.83	16.31 - 16.43	1.20
11.37 - 11.50	.84	16.44 - 16.57	1.21
11.51 - 11.64	.85	16.58 - 16.71	1.22
11.65 - 11.78	.86	16.72 - 16.84	1.23
11.79 - 11.91	.87	16.85 - 16.98	1.24
11.92 - 12.05	.88	16.99 - 17.12	1.25
12.06 - 12.19	.89	17.13 - 17.26	1.26
12.20 - 12.32	.90	17.27 - 17.39	1.27
12.33 - 12.46	.91	17.40 - 17.53	1.28
12.47 - 12.60	.92	17.54 - 17.67	1.29
12.61 - 12.73	.93	17.68 - 17.80	1.30
12.74 - 12.87	.94	17.81 - 17.94	1.31
12.88 - 13.01	.95	17.95 - 18.08	1.32
13.02 - 13.15	.96	18.09 - 18.21	1.33
13.16 - 13.28	.97	18.22 - 18.35	1.34
13.29 - 13.42	.98	18.36 - 18.49	1.35
13.43 - 13.56	.99	18.50 - 18.63	1.36
13.57 - 13.69	1.00	18.64 - 18.76	1.37
13.70 - 13.83	1.01	18.77 - 18.90	1.38
13.84 - 13.97	1.02	18.91 - 19.04	1.39
13.98 - 14.10	1.03	19.05 - 19.17	1.40
14.11 - 14.24	1.04	19.18 - 19.31	1.41
14.25 - 14.38	1.05	19.32 - 19.45	1.42
14.39 - 14.52	1.06	19.46 - 19.58	1.43
14.53 - 14.65	1.07	19.59 - 19.72	1.44
14.66 - 14.79	1.08	19.73 - 19.86	1.45
14.80 - 14.93	1.09	19.87 - 20.09	1.46

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DR-2 LLRP
N. 01/18

5.8% plus 2.0% local option (7.8%)

Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
.10 - .12	.01	5.10 - 5.12	.40	10.10 - 10.12	.79	15.10 - 15.12	1.18
.13 - .25	.02	5.13 - 5.25	.41	10.13 - 10.25	.80	15.13 - 15.25	1.19
.26 - .38	.03	5.26 - 5.38	.42	10.26 - 10.38	.81	15.26 - 15.38	1.20
.39 - .51	.04	5.39 - 5.51	.43	10.39 - 10.51	.82	15.39 - 15.51	1.21
.52 - .64	.05	5.52 - 5.64	.44	10.52 - 10.64	.83	15.52 - 15.64	1.22
.65 - .76	.06	5.65 - 5.76	.45	10.65 - 10.76	.84	15.65 - 15.76	1.23
.77 - .89	.07	5.77 - 5.89	.46	10.77 - 10.89	.85	15.77 - 15.89	1.24
.90 - 1.02	.08	5.90 - 6.02	.47	10.90 - 11.02	.86	15.90 - 16.02	1.25
1.03 - 1.15	.09	6.03 - 6.15	.48	11.03 - 11.15	.87	16.03 - 16.15	1.26
1.16 - 1.28	.10	6.16 - 6.28	.49	11.16 - 11.28	.88	16.16 - 16.28	1.27
1.29 - 1.41	.11	6.29 - 6.41	.50	11.29 - 11.41	.89	16.29 - 16.41	1.28
1.42 - 1.53	.12	6.42 - 6.53	.51	11.42 - 11.53	.90	16.42 - 16.53	1.29
1.54 - 1.66	.13	6.54 - 6.66	.52	11.54 - 11.66	.91	16.54 - 16.66	1.30
1.67 - 1.79	.14	6.67 - 6.79	.53	11.67 - 11.79	.92	16.67 - 16.79	1.31
1.80 - 1.92	.15	6.80 - 6.92	.54	11.80 - 11.92	.93	16.80 - 16.92	1.32
1.93 - 2.05	.16	6.93 - 7.05	.55	11.93 - 12.05	.94	16.93 - 17.05	1.33
2.06 - 2.17	.17	7.06 - 7.17	.56	12.06 - 12.17	.95	17.06 - 17.17	1.34
2.18 - 2.30	.18	7.18 - 7.30	.57	12.18 - 12.30	.96	17.18 - 17.30	1.35
2.31 - 2.43	.19	7.31 - 7.43	.58	12.31 - 12.43	.97	17.31 - 17.43	1.36
2.44 - 2.56	.20	7.44 - 7.56	.59	12.44 - 12.56	.98	17.44 - 17.56	1.37
2.57 - 2.69	.21	7.57 - 7.69	.60	12.57 - 12.69	.99	17.57 - 17.69	1.38
2.70 - 2.82	.22	7.70 - 7.82	.61	12.70 - 12.82	1.00	17.70 - 17.82	1.39
2.83 - 2.94	.23	7.83 - 7.94	.62	12.83 - 12.94	1.01	17.83 - 17.94	1.40
2.95 - 3.07	.24	7.95 - 8.07	.63	12.95 - 13.07	1.02	17.95 - 18.07	1.41
3.08 - 3.20	.25	8.08 - 8.20	.64	13.08 - 13.20	1.03	18.08 - 18.20	1.42
3.21 - 3.33	.26	8.21 - 8.33	.65	13.21 - 13.33	1.04	18.21 - 18.33	1.43
3.34 - 3.46	.27	8.34 - 8.46	.66	13.34 - 13.46	1.05	18.34 - 18.46	1.44
3.47 - 3.58	.28	8.47 - 8.58	.67	13.47 - 13.58	1.06	18.47 - 18.58	1.45
3.59 - 3.71	.29	8.59 - 8.71	.68	13.59 - 13.71	1.07	18.59 - 18.71	1.46
3.72 - 3.84	.30	8.72 - 8.84	.69	13.72 - 13.84	1.08	18.72 - 18.84	1.47
3.85 - 3.97	.31	8.85 - 8.97	.70	13.85 - 13.97	1.09	18.85 - 18.97	1.48
3.98 - 4.10	.32	8.98 - 9.10	.71	13.98 - 14.10	1.10	18.98 - 19.10	1.49
4.11 - 4.23	.33	9.11 - 9.23	.72	14.11 - 14.23	1.11	19.11 - 19.23	1.50
4.24 - 4.35	.34	9.24 - 9.35	.73	14.24 - 14.35	1.12	19.24 - 19.35	1.51
4.36 - 4.48	.35	9.36 - 9.48	.74	14.36 - 14.48	1.13	19.36 - 19.48	1.52
4.49 - 4.61	.36	9.49 - 9.61	.75	14.49 - 14.61	1.14	19.49 - 19.61	1.53
4.62 - 4.74	.37	9.62 - 9.74	.76	14.62 - 14.74	1.15	19.62 - 19.74	1.54
4.75 - 4.87	.38	9.75 - 9.87	.77	14.75 - 14.87	1.16	19.75 - 19.87	1.55
4.88 - 5.09	.39	9.88 - 10.09	.78	14.88 - 15.09	1.17	19.88 - 20.09	1.56