

# Florida sales tax guide

## Standard rate

The standard rate in Florida for sales tax for 2024 is 6%.

## Reduced rate

The reduced rate in Florida for sales tax ranges for 2024 from 4% to 5.5%.

## Sales of tax-free products and services

If you transfer custom or electronic software, you do not need to pay sales tax.

New machinery and equipment are not taxed in Florida.

## Who must register sales tax in Florida

If you are selling in Florida, have nexus in Florida, and your buyers are required to pay sales tax, you must [register to collect and pay sales tax](#) in Florida.

## Threshold

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[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## **Online Marketplaces**

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## **Registration procedure**

You can register online through the Florida Department of Revenue. The information required for registration is determined depending on the type of business.

## **Sales tax payment and filing date**

Based on your tax liability, determine your filing frequency – either monthly, quarterly, semiannual or annual:

Annual – \$100 or less;

Semiannual – \$101 – \$500;

Quarterly – \$501 – \$1,000;

Monthly – More than \$1,000.

Returns and payments are due the from 1st to 20 days of the month following each reporting period. If the 20th falls on a day off or state or federal holiday, returns are, timely if filed online, postmarked, or hand-delivered on the first workday following the 20th.

## **Penalty and interest**

Late Filing Penalty – 10% of any unpaid tax if failure is up to 30 days, and an additional 10% of any unpaid tax for each additional 30 days, or fraction thereof, not to exceed 50%.

## **Discounts**

If you file online (e-file) your return and electronically pay (e-pay) tax in time, you are entitled to receive a collection allowance. The collection allowance is 2.5% (0.025 of the first \$1,200 of the Amount Due (Line 10), not more than \$30.



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