

Frequently Asked Questions (FAQ's)

WHAT IS THE 1-CENT SALES TAX?

The local government infrastructure sales tax is a one-penny sales tax approved by voters in August of 1989 and initially levied for a period of 15 years. In 1999 Highlands County voters approved a 15 year extension of the one-penny sales tax to 2019. The tax also is known as the infrastructure surtax.

WHO PAYS THIS TAX?

Everyone who buys taxable goods in Highlands County, including tourists, part-time and full-time residents. It allows Highlands County to build needed infrastructure without laying the entire burden of the cost solely on the property owners.

HOW MUCH WILL THE SALES TAX COST ME?

No increase. This is a continuation of an existing tax that is building infrastructure.

HOW MAY THE REVENUE BE USED?

The revenue may only be used for infrastructure as determined by the state legislature. The Board of County Commissioners solicits public input and holds workshops to determine which projects will receive allocations.

WHAT IS THE LOCAL OPTION SALES TAX FOR?

The funds are and will be used for capital improvement projects throughout Highlands County, including the City of Avon Park, Sebring and Town of Lake Placid in the following areas: transportation, parks and recreation, lake and waterway improvements, government facilities, municipal improvement projects, vehicles and equipment.

I LIVE INSIDE THE CITY LIMITS; WILL MY CITY BENEFIT?

Yes. All levels of local government receive revenues of this tax.

WHAT ARE THE ADVANTAGES OF USING A SALES TAX?

It is a tax paid by everyone, not just homeowners, the tax is paid by people that may not pay property tax. It is a pay as you go tax that saves money.

WILL NECESSITIES BE EXEMPT FROM THE SALES TAX?

Yes. Necessities like food, medicine, long term rentals, dental and medical care will be exempt as they are with the current sales tax.