



# Florida State Laws Affecting Dental Laboratories

A Manual Prepared by the Florida Dental Laboratory Association

## Order Form

Effective Jan. 1, 2009, the laws and rules governing dental laboratories doing business in Florida will change significantly due to the laws set in place by the 2008 Florida Legislature. These new requirements address material disclosure, point of origin disclosure and continuing education for dental technicians. Every owner, manager and technician should be informed about how to comply with the new law.

This manual will provide you with a clear understanding of your responsibilities on these issues so that your laboratory is ready. Included with this manual are topics such as

- Florida laws and administrative code affecting dental laboratories;
- Shade Verification guidelines;
- New laboratory prescription information requirements, with a sample prescription form;
- Update on point of origin and disclosure laws taking effect January 1, 2009;
- New continuing education requirements for dental laboratories taking effect February 2012;
- Consequences for not following the new laws and regulations;
- A copy of the bill that passed the 2008 Florida Legislature, in both the official language and legislative staff analysis format;
- Contact information for the Florida Board of Dentistry;
- Other essential resources to help you maintain compliance.

This manual is prepared in a 3-ring binder so that you can update the information as new information is released.

### Florida State Laws Affecting Dental Laboratories Manual Order Form

	Member	Non-Member
_____ Number of Printed Manuals	<b>\$40 each</b>	<b>\$99 each</b>
_____ Number of Electronic Manuals (CD) (Adobe PDF Format)	<b>\$15 each</b>	<b>\$35 each</b>
<b>TOTAL ENCLOSED:</b>	<b>= \$ _____</b>	<b>\$ _____</b>

**Florida Sales Tax:** (Per Florida law, all orders mailed to Florida must pay sales tax based on the rate imposed in the county where the merchandise or service is delivered. Look up your current **Florida county sales tax** rate on FDIA's website at [www.fdia.net](http://www.fdia.net))

Florida County: \_\_\_\_\_

Amount of FL Sales Tax Due: \_\_\_\_\_

Name \_\_\_\_\_ CDT? Yes No

Laboratory \_\_\_\_\_ CDL? Yes No

Address \_\_\_\_\_

City/State/Zip Code \_\_\_\_\_

Email \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

#### Payment Information:

\_\_\_\_\_ Enclosed is my check to "FDIA" \_\_\_\_\_ Charge to my credit card \_\_\_\_\_ Visa \_\_\_\_\_ MC \_\_\_\_\_ Amex

Card No. \_\_\_\_\_ Security Code \_\_\_\_\_ Exp. Date \_\_\_\_\_

Name on Card \_\_\_\_\_ Signature \_\_\_\_\_



# Discretionary Sales Surtax Information

This document contains the discretionary sales surtax rates for 2009. Please **check** the rates for each county in which you make sales of or deliver taxable goods or services.

**Please see the back of this form for a list of specific counties that have changes for 2009.**

It is each dealer's responsibility to verify the rates for 2009 and to collect and send in the correct discretionary sales surtax on each taxable sale that is subject to surtax. Also, the amount of tax we distribute to the county where the seller is located is based on the proper completion of the surtax information on the sales tax return. If you have questions, please visit our Internet site or call us.

## Discretionary Sales Surtax Rates for 2009 (as of November 4, 2008)

COUNTY	TOTAL SURTAX RATE		EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE		EFFECTIVE DATE	EXPIRATION DATE
<b>Alachua</b>	<b>.75%</b>	<b>(.5%)</b>	<b>Jan 1, 2009</b>	<b>Dec 2010</b>	Jefferson	1%		Jun 1, 1988	None
		<b>(.25%)</b>	<b>Jan 1, 2005</b>	<b>Dec 2011</b>	Lafayette	1%		Sep 1, 1991	None
Baker	1%		Jan 1, 1994	None	Lake	1%		Jan 1, 1988	Dec 2017
<b>Bay</b>	<b>None</b>				Lee	None			
Bradford	1%		Mar 1, 1993	None	<b>Leon</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Dec 1, 1989</b>	<b>Dec 2019</b>
Brevard	None						<b>(.5%)</b>	<b>Jan 1, 2003</b>	<b>Dec 2012</b>
Broward	None				Levy	1%		Oct 1, 1992	None
<b>Calhoun</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Jan 1, 2009</b>	<b>None</b>	Liberty	1%		Nov 1, 1992	None
		<b>(.5%)</b>	<b>Jan 1, 2009</b>	<b>Dec 2018</b>	Madison	1.5%	<b>(1%)</b>	<b>Aug 1, 1989</b>	<b>None</b>
<b>Charlotte</b>	<b>1%</b>		<b>Jan 1, 2009</b>	<b>Dec 2014</b>			<b>(.5%)</b>	<b>Jan 1, 2007</b>	<b>None</b>
Citrus	None				Manatee	.5%		Jan 1, 2003	Dec 2017
Clay	1%		Feb 1, 1990	Dec 2019	<b>Marion</b>	<b>.5%</b>		<b>Jan 1, 2005</b>	<b>Dec 2009</b> ←
Collier	None				Martin	.5%		Jan 1, 2007	Dec 2011
Columbia	1%		Aug 1, 1994	None	<b>Miami-Dade</b>	<b>1%</b>	<b>(.5%)</b>	<b>Jan 1, 1992</b>	<b>None</b>
Dade		See Miami-Dade for rates.					<b>(.5%)</b>	<b>Jan 1, 2003</b>	<b>None</b>
De Soto	1%		Jan 1, 1988	None	Monroe	1.5%	<b>(1%)</b>	<b>Nov 1, 1989</b>	<b>Dec 2018</b>
Dixie	1%		Apr 1, 1990	Dec 2029			<b>(.5%)</b>	<b>Jan 1, 1996</b>	<b>Dec 2015</b>
Duval	1%	<b>(.5%)</b>	Jan 1, 1989	None	Nassau	1%		Mar 1, 1996	None
		<b>(.5%)</b>	Jan 1, 2001	Dec 2030	Okaloosa	None			
Escambia	1.5%	<b>(1%)</b>	Jun 1, 1992	Dec 2017	Okeechobee	1%		Oct 1, 1995	None
		<b>(.5%)</b>	Jan 1, 1998	Dec 2017	Orange	.5%		Jan 1, 2003	Dec 2015
Flagler	1%	<b>(.5%)</b>	Jan 1, 2003	Dec 2012	Osceola	1%		Sep 1, 1990	Aug 2025
		<b>(.5%)</b>	Jan 1, 2003	Dec 2012	Palm Bch	.5%		Jan 1, 2005	Dec 2010
Franklin	1%		Jan 1, 2008	None	Pasco	1%		Jan 1, 2005	Dec 2014
<b>Gadsden</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Jan 1, 1996</b>	<b>None</b>	Pinellas	1%		Feb 1, 1990	Dec 2019
		<b>(.5%)</b>	<b>Jan 1, 2009</b>	<b>Dec 2038</b>	Polk	1%	<b>(.5%)</b>	<b>Jan 1, 2004</b>	<b>Dec 2018</b>
Gilchrist	1%		Oct 1, 1992	None			<b>(.5%)</b>	<b>Jan 1, 2005</b>	<b>Dec 2019</b>
Glades	1%		Feb 1, 1992	Dec 2021	Putnam	1%		Jan 1, 2003	Dec 2017
Gulf	1%	<b>(.5%)</b>	Jul 1, 1997	Jun 2017	St. Johns	None			
		<b>(.5%)</b>	Jan 1, 2006	None	St. Lucie	.5%		Jul 1, 1996	Dec 2026
Hamilton	1%		Jul 1, 1990	Dec 2019	Santa Rosa	.5%		Oct 1, 1998	Dec 2018
Hardee	1%		Jan 1, 1998	None	Sarasota	1%		Sep 1, 1989	Dec 2024
Hendry	1%		Jan 1, 1988	None	Seminole	1%		Jan 1, 2002	Dec 2011
Hernando	.5%		Jan 1, 2005	Dec 2014	Sumter	1%		Jan 1, 1993	None
Highlands	1%		Nov 1, 1989	Oct 2019	Suwannee	1%		Jan 1, 1988	None
Hillsborough	1%	<b>(.5%)</b>	Dec 1, 1996	Nov 2026	Taylor	1%		Aug 1, 1989	Dec 2029
		<b>(.5%)</b>	Oct 1, 2001	None	Union	1%		Feb 1, 1993	None
Holmes	1%		Oct 1, 1995	Dec 2013	Volusia	.5%		Jan 1, 2002	Dec 2016
Indian River	1%		Jun 1, 1989	Dec 2019	Wakulla	1%		Jan 1, 1988	Dec 2017
Jackson	1.5%	<b>(1%)</b>	Jun 1, 1995	May 2010	Walton	1%		Feb 1, 1995	None
		<b>(.5%)</b>	Jul 1, 1996	Dec 2015	Washington	1%		Nov 1, 1993	None

Each county that has a new surtax levy or extension is indicated in bold. Any county that has a surtax that expires in 2009 is also in bold and has an ← beside the expiration date.