POLK COUNTY



Property Appraiser Neil Combee

Convert Documentary Stamps to Sales Price

What are Doc Stamps?

Documentary stamp tax is an excise tax imposed on certain documents executed, delivered, or recorded in Florida. The most common examples are:

- documents that transfer an interest in Florida real property, such as deeds; and
- written obligations to pay money, such as promissory notes and mortgages.

Tax is paid to the Clerk of Court when the document is recorded. When a taxable document is not recorded, the tax must be paid directly to the Florida Department of Revenue. *Reference: Chapter 201, Florida Statutes*

Historical Documentary Stamp Tax Rates

Florida Documentary Stamp Tax on documents began in November 1931.

Date Increased:	Rate:
Nov. 1931 – June 1957	10 cents per \$100
July 1957 – June 1963	20 cents per \$100
July 1963 – Sept. 1979	30 cents per \$100
Oct. 1979 – June 1981	40 cents per \$100
July 1981 – June 1985	45 cents per \$100
July 1, 1985 – June 1987	50 cents per \$100
July 1, 1987 – May 1991	55 cents per \$100
June 1, 1991 – July 1992	60 cents per \$100
Aug. 1, 1992 – Present	70 cents per \$100

How to Calculate Documentary Stamp Tax / Sales Price

To calculate Doc Stamps from the Sales Price:

(Sales Price divided by 100) multiplied by Doc Stamps Tax Rate = Doc Stamps Example: (\$180,000/100)*\$.70 = \$1,260.00

To calculate the Sales Price from Doc Stamps:

(Doc Stamps Multiplied by 100) divided by Doc Stamps Tax Rate = Sales Price

Example: (1,260*100)/\$.70=\$180,000.00

Additional Information can be found on the Florida DOR website: http://floridarevenue.com/taxes/taxesfees/Pages/doc_stamp.aspx