



Tax Information Publication

TIP

No: 23B05-03R

Date Issued:
November 14, 2023

Revised:
February 29, 2024

On November 14, 2023, the Department issued TIP 23B05-03. That TIP contained incorrect information regarding the Local Government Off-Road Undyed Diesel rate listed in Exhibit F. To ensure you have the correct rate information, the Department has issued this revised TIP.

Fuel Tax Rates Adjusted Beginning January 1, 2024

Beginning January 1, 2024, the statewide tax rates on motor fuel and diesel fuel will increase. Florida law requires annual adjustments to the state fuel tax rates and the State Comprehensive Enhanced Transportation System (SCETS) tax rate based on the National Consumer Price Index.

Motor Fuel

The state tax rate on motor fuel will increase from 20.2 cents per gallon to **21 cents per gallon**. The ninth-cent and local option rates vary by county. For a list of local option and ninth-cent rates by county, review the Motor Fuel Tax Rates chart available on the Florida Department of Revenue's (Department) website at floridarevenue.com/taxes/rates. The SCETS rate will increase from 8.9 cents per gallon to **9.4 cents per gallon**. The inspection fee on motor fuel will remain **0.125 cents per gallon**.

Diesel Fuel

The state tax rate on diesel fuel will increase from 20.2 cents per gallon to **21 cents per gallon**. The county tax rate (ninth-cent, SCETS, and local option tax rates) on diesel fuel will increase from 15.9 cents per gallon to **16.4 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 36.1 cents per gallon to **37.4 cents per gallon** statewide.

Aviation Fuel

The state tax rate on aviation fuel is **4.27 cents per gallon**.

Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the 21 cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 15.4 cents per gallon, a pollutants tax of 2.071 cents per gallon, and an inspection fee of 0.125 cents per gallon** on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers is **38.596 cents per gallon**.

Terminal Suppliers/Wholesalers – Terminal suppliers/wholesalers must remit to the Department the local option tax rate above the minimum on motor fuel sold to retail dealers or end users that do not have a wholesaler or terminal supplier license. This rate is in addition to the minimum local option tax of 15.4 cents per gallon collected by terminal suppliers when fuel is removed from a licensed terminal.

A chart listing the 2024 rates for fuel tax, collection allowance, refund, and pollutants tax is on the Department's website at floridarevenue.com/taxes/fuel.

Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as specified in Rule Chapters 12B-5 and 12-24, Florida Administrative Code. There is a \$5,000 penalty if you do not file electronically when obligated to do so.

Returns are due on the 1st and late after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, returns are timely if filed electronically, postmarked, or hand-delivered on the first business day following the 20th day of the month.

Whether you electronically pay or you electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th to avoid penalty and interest. For a list of payment due dates, visit floridarevenue.com/forms and select the current year's *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

Check the [Department's website](#) in January 2024 for sample copies of the 2024 returns with the new tax rates. Select the "Fuels and Pollutant Taxes" option.

References: Chapter 206, Florida Statutes; Rule Chapters 12B-5 and 12-24, Florida Administrative Code

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at floridarevenue.com/dor/subscribe
- ✓ Visit the Taxpayer Education webpage at floridarevenue.com/taxes/education for online guides and tutorials
- ✓ Follow us on **X (formerly Twitter)** and **Instagram**

2024

Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

| Page | Exhibit | Description of Exhibit |
|------|---------|--|
| 2 | A | Rate Changes for 2024 |
| 2 | B | 2024 State Taxes, Inspection Fee, Ninth-Cent, Local Option, Additional Local Option, and State Comprehensive Enhanced Transportation System Tax (SCETS) on products defined as motor fuel |
| 3 | C | Tax and Collection Allowance Rates by Tax Return and Line Item |
| 5 | D | Local Option Tax Entitled and Not Entitled to Collection Allowance (Gasoline, Gasohol, and Fuel Grade Ethanol) |
| 6 | E | Pollutants Tax Rates |
| 6 | F | Refund Rates |
| 7 | G | Licensed Mass Transit System Provider Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol) |
| 8 | H | Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax. This schedule is used by qualified mass transit system providers, farmers, commercial fishermen, and aviation ground support companies to determine the refund rate on gasoline (Part II of Form DR-138 and DR-160). |
| 8 | I | Shared Collection Allowance Rates – Terminal suppliers and importers may not offset tax by the collection allowance unless 50% of the collection allowance is shared with any purchaser licensed as a wholesaler or terminal supplier in Florida. The rates in this exhibit can be multiplied by the fuel tax paid to calculate the shared collection allowance. |

**Exhibit A
Rate Changes for 2024**

| Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol) | | | | | | | |
|---|------------------|-----------------------------------|-------------------|-----------------------|---------------------|--------------|--------------|
| | Excise | Sales | Ninth Cent | Inspection Fee | Local Option | SCETS | Total |
| All Counties | \$0.040 | \$0.170 | \$0.00 | \$0.00125 | \$0.06 | \$0.094 | *\$0.36525 |
| *Total does not include local option taxes above the statewide minimum collected and remitted by licensed wholesalers and terminal suppliers on each sale, delivery, or consignment to retail dealers, resellers, and end users. See Exhibit B for the local option tax above the minimum on motor fuel. | | | | | | | |
| Statewide Fuel Taxes on Undyed Diesel Fuel | | | | | | | |
| | Excise | Sales | Ninth-Cent | Local Option | SCETS | Total | |
| All Counties | \$0.040 | \$0.170 | \$0.01 | \$0.06 | \$0.094 | \$0.374 | |
| Statewide Fuel Taxes on Aviation Fuel | | | | | | | |
| | State Tax | Effective Date of Tax Rate | | | | | |
| All Counties | \$0.0427 | July 1, 2019 Forward | | | | | |
| New Taxes Imposed/Repealed: | | | | | | | |
| 1. Miami-Dade - The local option tax will increase from zero to 6 cents. | | | | | | | |

**Exhibit B
2024 State Taxes, Inspection Fee, Ninth-Cent, Local Option,
Additional Local Option and SCETS Motor Fuel Taxes**

| COUNTY | STATE TAXES | INSPECTION FEE | NINTH CENT | LOCAL OPTION | ADDITIONAL LOCAL OPTION | SCETS | *COUNTY TOTAL | MINIMUM LOCAL OPTION | LOCAL OPTION ABOVE MINIMUM | **TOTAL TAX IMPOSED |
|---------------|--------------------|-----------------------|-------------------|---------------------|--------------------------------|--------------|----------------------|-----------------------------|-----------------------------------|----------------------------|
| Alachua | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Baker | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Bay | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Bradford | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Brevard | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Broward | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Calhoun | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Charlotte | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Citrus | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Clay | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Collier | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Columbia | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Miami-Dade | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.03 | \$0.094 | \$0.194 | \$0.154 | \$0.040 | \$0.40525 |
| DeSoto | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Dixie | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Duval | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Escambia | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.04 | \$0.094 | \$0.204 | \$0.154 | \$0.050 | \$0.41525 |
| Flagler | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Franklin | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Gadsden | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Gilchrist | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |

| COUNTY | STATE TAXES | INSPECTION FEE | NINTH CENT | LOCAL OPTION | ADDITIONAL LOCAL OPTION | SCETS | *COUNTY TOTAL | MINIMUM LOCAL OPTION | LOCAL OPTION ABOVE MINIMUM | **TOTAL TAX IMPOSED |
|--------------|-------------|----------------|------------|--------------|-------------------------|---------|---------------|----------------------|----------------------------|---------------------|
| Glades | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Gulf | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Hamilton | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Hardee | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Hendry | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.02 | \$0.094 | \$0.184 | \$0.154 | \$0.030 | \$0.39525 |
| Hernando | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Highlands | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Hillsborough | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Holmes | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Indian River | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Jackson | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Jefferson | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Lafayette | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Lake | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Lee | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Leon | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Levy | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.05 | \$0.094 | \$0.204 | \$0.154 | \$0.050 | \$0.41525 |
| Liberty | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Madison | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Manatee | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Marion | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Martin | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Monroe | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Nassau | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Okaloosa | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.03 | \$0.094 | \$0.194 | \$0.154 | \$0.040 | \$0.40525 |
| Okeechobee | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Orange | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Osceola | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Palm Beach | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Pasco | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Pinellas | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Polk | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Putnam | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| St. Johns | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| St. Lucie | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Santa Rosa | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Sarasota | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Seminole | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Sumter | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Suwannee | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Taylor | \$0.210 | \$0.00125 | \$0.00 | \$0.06 | \$0.00 | \$0.094 | \$0.154 | \$0.154 | \$0.000 | \$0.36525 |
| Union | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Volusia | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.05 | \$0.094 | \$0.214 | \$0.154 | \$0.060 | \$0.42525 |
| Wakulla | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Walton | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |
| Washington | \$0.210 | \$0.00125 | \$0.01 | \$0.06 | \$0.00 | \$0.094 | \$0.164 | \$0.154 | \$0.010 | \$0.37525 |

* County Total = Ninth-Cent + Local Option + Additional Local Option + SCETS

** Total Tax Imposed = County Total + State Taxes + Inspection Fee

Exhibit C
Tax and Collection Allowance Rates
By Form and Line Item

| | Terminal Supplier | | Wholesaler/Importer | | Blender/Retailer of Alternative Fuel | | Florida Air Carrier | |
|---|-------------------|---------------|---------------------|---------------|--------------------------------------|---------------|---------------------|---------------|
| | DR-309631 | | DR-309632 | | DR-309635 | | DR-182 | |
| State Tax, Inspection Fee, and Minimum Local Option Tax | | | | | | | | |
| Gasoline (State and Minimum Local Option Tax) | Page 4 (Line 10) | \$0.36525 | Page 4 (Line 8) | \$0.36525 | Page 4 (Line 8) | \$0.36525 | Page 3 (Line 23) | \$0.36525 |
| | Page 13 (Line 6) | | Page 13 (Line 6) | | Page 13 (Line 6) | | Page 3 (Line 24A) | |
| | Page 13 (Line 20) | | Page 13 (Line 20) | | Page 13 (Line 20) | | | |
| | Page 17 (Line 2) | | | | | | | |
| | Terminal Supplier | | Wholesaler/Importer | | Blender/Retailer of Alternative Fuel | | Florida Air Carrier | |
| | DR-309631 | | DR-309632 | | DR-309635 | | DR-182 | |
| State Tax, Inspection Fee, and Minimum Local Option Tax | | | | | | | | |
| Undyed Diesel | Page 4 (Line 10) | \$0.210 | Page 4 (Line 8) | \$0.210 | Page 4 (Line 8) | \$0.210 | Page 3 (Line 23) | \$0.210 |
| | Page 13 (Line 6) | | Page 13 (Line 6) | | Page 13 (Line 6) | | Page 3 (Line 24A) | |
| | Page 13 (Line 20) | | Page 13 (Line 20) | | Page 13 (Line 20) | | | |
| | Page 17 (Line 2) | | | | | | | |
| Aviation | Page 4 (Line 11) | \$0.0427 | Page 4 (Line 9) | \$0.0427 | Page 4 (Line 9) | \$0.0427 | Page 3 (Line 22) | \$0.0427 |
| | Page 13 (Line 6) | | Page 13 (Line 6) | | Page 13 (Line 6) | | Page 3 (Line 24B) | |
| | Page 13 (Line 20) | | Page 13 (Line 20) | | Page 13 (Line 20) | | | |
| | Page 17 (Line 2) | | | | | | | |
| Collection Allowance (Gasoline) | Page 4 (Line 12) | 0.00296 | Page 4 (Line 10) | 0.00296 | Page 4 (Line 10) | 0.00296 | Page 3 (Line 26) | 0.00296 |
| | Page 13 (Line 8) | | Page 13 (Line 8) | | Page 13 (Line 8) | | | |
| | Page 17 (Line 4) | | | | | | | |
| Collection Allowance (Undyed Diesel) | Page 4 (Line 13) | 0.0067 | Page 4 (Line 11) | 0.0067 | Page 4 (Line 11) | 0.0067 | Page 3 (Line 27) | 0.0067 |
| | Page 13 (Line 8) | | Page 13 (Line 8) | | Page 13 (Line 8) | | | |
| | Page 17 (Line 4) | | | | | | | |
| Collection Allowance (Aviation) | Page 4 (Line 12) | 0.002 | Page 4 (Line 10) | 0.002 | Page 4 (Line 10) | 0.002 | Page 3 (Line 25) | 0.002 |
| | Page 13 (Line 8) | | Page 13 (Line 8) | | Page 13 (Line 8) | | | |
| | Page 17 (Line 4) | | | | | | | |
| Local Option Tax (Gasoline) | | | | | | | | |
| Local Option Tax Entitled to Collection Allowance | | See Exhibit D | | See Exhibit D | | See Exhibit D | | See Exhibit D |
| Collection Allowance | Page 4 (Line 16) | 0.011 | Page 4 (Line 14) | 0.011 | Page 4 (Line 14) | 0.011 | Page 3 (Line 30) | 0.011 |
| Local Option Tax Not Entitled to Collection Allowance | | See Exhibit D | | See Exhibit D | | See Exhibit D | | See Exhibit D |
| Local Option Tax (Undyed Diesel) | | | | | | | | |
| Local Option Tax Entitled to Collection Allowance | Page 4 (Line 19) | \$0.070 | Page 4 (Line 17) | \$0.070 | Page 4 (Line 17) | \$0.070 | Page 3 (Line 33) | \$0.070 |
| | Page 13 (Line 10) | | Page 13 (Line 10) | | Page 13 (Line 10) | | | |
| | Page 17 (Line 6) | | | | | | | |
| Collection Allowance | Page 4 (Line 20) | 0.011 | Page 4 (Line 18) | 0.011 | Page 4 (Line 18) | 0.011 | Page 3 (Line 34) | 0.011 |
| | Page 13 (Line 12) | | Page 13 (Line 12) | | Page 13 (Line 12) | | | |
| | Page 17 (Line 8) | | | | | | | |

| | Terminal Supplier | | Wholesaler/Importer | | Blender/Retailer of Alternative Fuel | | Florida Air Carrier | |
|---|-------------------|----------|---------------------|----------|--------------------------------------|----------|---------------------|---------|
| | DR-309631 | | DR-309632 | | DR-309635 | | DR-182 | |
| Local Option Tax Not Entitled to Collection Allowance | Page 4 (Line 21) | \$0.094 | Page 4 (Line 19) | \$0.094 | Page 4 (Line 19) | \$0.094 | Page 3 (Line 35) | \$0.094 |
| | Page 13 (Line 14) | | Page 13 (Line 14) | | Page 13 (Line 14) | | | |
| | Page 17 (Line 10) | | | | | | | |
| Shared Collection Allowance Add-Back Rates (Schedule 12) | | | | | | | | |
| Gasoline | Page 13 (Line 22) | 0.000575 | Page 13 (Line 22) | 0.000575 | Page 13 (Line 22) | 0.000575 | | NA |
| Undyed Diesel | Page 13 (Line 22) | 0.00335 | Page 13 (Line 22) | 0.00335 | Page 13 (Line 22) | 0.00335 | | NA |
| Aviation | Page 13 (Line 22) | 0.001 | Page 13 (Line 22) | 0.001 | Page 13 (Line 22) | 0.001 | | NA |

Exhibit D
Local Option Tax Entitled and Not Entitled to Collection Allowance
(Gasoline, Gasohol, and Fuel Grade Ethanol)

| County Code | County Name | Local Option Tax Entitled to Collection Allowance | Local Option Tax Not Entitled to Collection Allowance |
|-------------|--------------|---|---|
| 1 | Alachua | \$0.010 | \$0.050 |
| 2 | Baker | \$0.010 | \$0.000 |
| 3 | Bay | \$0.010 | \$0.000 |
| 4 | Bradford | \$0.010 | \$0.050 |
| 5 | Brevard | \$0.000 | \$0.000 |
| 6 | Broward | \$0.010 | \$0.050 |
| 7 | Calhoun | \$0.000 | \$0.000 |
| 8 | Charlotte | \$0.010 | \$0.050 |
| 9 | Citrus | \$0.010 | \$0.050 |
| 10 | Clay | \$0.010 | \$0.050 |
| 11 | Collier | \$0.010 | \$0.050 |
| 12 | Columbia | \$0.010 | \$0.000 |
| 13 | Miami-Dade | \$0.010 | \$0.030 |
| 14 | DeSoto | \$0.010 | \$0.050 |
| 15 | Dixie | \$0.000 | \$0.000 |
| 16 | Duval | \$0.010 | \$0.050 |
| 17 | Escambia | \$0.010 | \$0.040 |
| 18 | Flagler | \$0.010 | \$0.000 |
| 19 | Franklin | \$0.000 | \$0.000 |
| 20 | Gadsden | \$0.000 | \$0.000 |
| 21 | Gilchrist | \$0.010 | \$0.000 |
| 22 | Glades | \$0.010 | \$0.000 |
| 23 | Gulf | \$0.010 | \$0.000 |
| 24 | Hamilton | \$0.000 | \$0.000 |
| 25 | Hardee | \$0.010 | \$0.050 |
| 26 | Hendry | \$0.010 | \$0.020 |
| 27 | Hernando | \$0.010 | \$0.050 |
| 28 | Highlands | \$0.010 | \$0.050 |
| 29 | Hillsborough | \$0.010 | \$0.000 |
| 30 | Holmes | \$0.010 | \$0.000 |
| 31 | Indian River | \$0.000 | \$0.000 |
| 32 | Jackson | \$0.010 | \$0.000 |
| 33 | Jefferson | \$0.010 | \$0.050 |
| 34 | Lafayette | \$0.000 | \$0.000 |
| 35 | Lake | \$0.010 | \$0.000 |
| 36 | Lee | \$0.010 | \$0.050 |
| 37 | Leon | \$0.010 | \$0.050 |
| 38 | Levy | \$0.000 | \$0.050 |
| 39 | Liberty | \$0.010 | \$0.000 |
| 40 | Madison | \$0.010 | \$0.050 |
| 41 | Manatee | \$0.010 | \$0.050 |

| County Code | County Name | Local Option Tax Entitled to Collection Allowance | Local Option Tax Not Entitled to Collection Allowance |
|-------------|-------------|---|---|
| 42 | Marion | \$0.010 | \$0.050 |
| 43 | Martin | \$0.010 | \$0.050 |
| 44 | Monroe | \$0.010 | \$0.050 |
| 45 | Nassau | \$0.010 | \$0.050 |
| 46 | Okaloosa | \$0.010 | \$0.030 |
| 47 | Okeechobee | \$0.010 | \$0.050 |
| 48 | Orange | \$0.000 | \$0.000 |
| 49 | Osceola | \$0.010 | \$0.050 |
| 50 | Palm Beach | \$0.010 | \$0.050 |
| 51 | Pasco | \$0.010 | \$0.050 |
| 52 | Pinellas | \$0.010 | \$0.000 |
| 53 | Polk | \$0.010 | \$0.050 |
| 54 | Putnam | \$0.010 | \$0.050 |
| 55 | St. Johns | \$0.000 | \$0.000 |
| 56 | St. Lucie | \$0.010 | \$0.050 |
| 57 | Santa Rosa | \$0.010 | \$0.050 |
| 58 | Sarasota | \$0.010 | \$0.050 |
| 59 | Seminole | \$0.010 | \$0.000 |
| 60 | Sumter | \$0.010 | \$0.000 |
| 61 | Suwannee | \$0.010 | \$0.050 |
| 62 | Taylor | \$0.000 | \$0.000 |
| 63 | Union | \$0.010 | \$0.000 |
| 64 | Volusia | \$0.010 | \$0.050 |
| 65 | Wakulla | \$0.010 | \$0.000 |
| 66 | Walton | \$0.010 | \$0.000 |
| 67 | Washington | \$0.010 | \$0.000 |

**Exhibit E
Pollutants Tax Rates**

| Coastal Protection | | | |
|---------------------------|--------|-----------|--|
| Statute | Barrel | Gallon | Products |
| 206.9935(1) | \$0.02 | \$0.00048 | Rate applies to all applicable product types |
| Water Quality | | | |
| 206.9935(2) | 0.00 | \$0.025 | Motor Oil and Other Lubricants |
| | 0.00 | \$0.059 | Solvents |
| | \$0.05 | \$0.00119 | Petroleum Products, Chlorine, and Pesticides |
| | 0.00 | \$5.00 | Perchloroethylene |
| | \$0.02 | \$0.00048 | Ammonia |
| Inland Protection | | | |
| 206.9935(3) | \$0.80 | \$0.01904 | Rate applies to all applicable product types |

**Exhibit F
Refund Rates**

| | | | Application for Fuel Tax Refund | | | |
|--|--|---|---------------------------------|--|---|---------------------------|
| | Mass Transit System Provider Fuel Tax Return | Local Government User of Diesel Fuel Tax Return | Non-Public Schools | Municipalities, Counties, and School Districts | Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes | Mass Transit System Users |
| Form Number | DR-309633 | DR-309634 | DR-190 | DR-189 | DR-138 | DR-160 |
| Gasoline – State Tax | | | | | | |
| Credit/Refund Rate | See Exhibit G | \$0.180 | \$0.170 | \$0.180 | \$0.18/\$0.17** | \$0.170 |
| **\$0.17 applies to commercial aviation purposes only. | | | | | | |
| Gasoline – Local Option tax | | | | | | |
| Credit/Refund Rate | See Exhibit G | NA | NA | NA | See Exhibit H | See Exhibit H |
| Undyed Diesel | | | | | | |
| Credit/Refund Rate (On-Road Use) | \$0.324 | \$0.180 | \$0.170 | \$0.180 | NA | \$0.170 |
| Credit/Refund Rate (Off-Road Use) | NA | \$0.374 | NA | NA | NA | NA |
| Undyed Diesel – Local Option Tax | | | | | | |
| Credit/Refund Rate (On-Road Use) | NA | NA | NA | NA | NA | \$0.154 |
| Dyed Diesel (Tax Due) | | | | | | |
| Tax Rate (On-Road Use) | \$0.05 | \$0.194 | NA | NA | NA | NA |

NA – Refund, credit or tax rate does not apply.

**Exhibit G
Licensed Mass Transit System Provider
Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)**

| County Code | County Name | Credit/Refund Rate | County Code | County Name | Credit/Refund Rate (State and Local Option taxes) |
|-------------|-------------|--------------------|-------------|--------------|---|
| 1 | Alachua | \$0.374 | 26 | Hendry | \$0.344 |
| 2 | Baker | \$0.324 | 27 | Hernando | \$0.374 |
| 3 | Bay | \$0.324 | 28 | Highlands | \$0.374 |
| 4 | Bradford | \$0.374 | 29 | Hillsborough | \$0.324 |
| 5 | Brevard | \$0.324 | 30 | Holmes | \$0.324 |
| 6 | Broward | \$0.374 | 31 | Indian River | \$0.324 |
| 7 | Calhoun | \$0.324 | 32 | Jackson | \$0.324 |
| 8 | Charlotte | \$0.374 | 33 | Jefferson | \$0.374 |
| 9 | Citrus | \$0.374 | 34 | Lafayette | \$0.324 |
| 10 | Clay | \$0.374 | 35 | Lake | \$0.324 |
| 11 | Collier | \$0.374 | 36 | Lee | \$0.374 |
| 12 | Columbia | \$0.324 | 37 | Leon | \$0.374 |
| 13 | Miami-Dade | \$0.354 | 38 | Levy | \$0.374 |
| 14 | DeSoto | \$0.374 | 39 | Liberty | \$0.324 |
| 15 | Dixie | \$0.324 | 40 | Madison | \$0.374 |
| 16 | Duval | \$0.374 | 41 | Manatee | \$0.374 |
| 17 | Escambia | \$0.364 | 42 | Marion | \$0.374 |
| 18 | Flagler | \$0.324 | 43 | Martin | \$0.374 |
| 19 | Franklin | \$0.324 | 44 | Monroe | \$0.374 |
| 20 | Gadsden | \$0.324 | 45 | Nassau | \$0.374 |
| 21 | Gilchrist | \$0.324 | 46 | Okaloosa | \$0.354 |
| 22 | Glades | \$0.324 | 47 | Okeechobee | \$0.374 |
| 23 | Gulf | \$0.324 | 48 | Orange | \$0.324 |
| 24 | Hamilton | \$0.324 | 49 | Osceola | \$0.374 |
| 25 | Hardee | \$0.374 | 50 | Palm Beach | \$0.374 |

| County Code | County Name | Credit/Refund Rate | County Code | County Name | Credit/Refund Rate (State and Local Option taxes) |
|-------------|-------------|--------------------|-------------|-------------|---|
| 51 | Pasco | \$0.374 | 60 | Sumter | \$0.324 |
| 52 | Pinellas | \$0.324 | 61 | Suwannee | \$0.374 |
| 53 | Polk | \$0.374 | 62 | Taylor | \$0.324 |
| 54 | Putnam | \$0.374 | 63 | Union | \$0.324 |
| 55 | St. Johns | \$0.324 | 64 | Volusia | \$0.374 |
| 56 | St. Lucie | \$0.374 | 65 | Wakulla | \$0.324 |
| 57 | Santa Rosa | \$0.374 | 66 | Walton | \$0.324 |
| 58 | Sarasota | \$0.374 | 67 | Washington | \$0.324 |
| 59 | Seminole | \$0.324 | | | |

Exhibit H
Refundable Portion of Local Option and
State Comprehensive Enhanced Transportation System (SCETS) Tax

| County Code | County Name | Credit/Refund Rate | County Code | County Name | Credit/Refund Rate (State and Local Option taxes) |
|-------------|--------------|--------------------|-------------|-------------|---|
| 1 | Alachua | \$0.204 | 35 | Lake | \$0.154 |
| 2 | Baker | \$0.154 | 36 | Lee | \$0.204 |
| 3 | Bay | \$0.154 | 37 | Leon | \$0.204 |
| 4 | Bradford | \$0.204 | 38 | Levy | \$0.204 |
| 5 | Brevard | \$0.154 | 39 | Liberty | \$0.154 |
| 6 | Broward | \$0.204 | 40 | Madison | \$0.204 |
| 7 | Calhoun | \$0.154 | 41 | Manatee | \$0.204 |
| 8 | Charlotte | \$0.204 | 42 | Marion | \$0.204 |
| 9 | Citrus | \$0.204 | 43 | Martin | \$0.204 |
| 10 | Clay | \$0.204 | 44 | Monroe | \$0.204 |
| 11 | Collier | \$0.204 | 45 | Nassau | \$0.204 |
| 12 | Columbia | \$0.154 | 46 | Okaloosa | \$0.184 |
| 13 | Miami-Dade | \$0.184 | 47 | Okeechobee | \$0.204 |
| 14 | DeSoto | \$0.204 | 48 | Orange | \$0.154 |
| 15 | Dixie | \$0.154 | 49 | Osceola | \$0.204 |
| 16 | Duval | \$0.204 | 50 | Palm Beach | \$0.204 |
| 17 | Escambia | \$0.194 | 51 | Pasco | \$0.204 |
| 18 | Flagler | \$0.154 | 52 | Pinellas | \$0.154 |
| 19 | Franklin | \$0.154 | 53 | Polk | \$0.204 |
| 20 | Gadsden | \$0.154 | 54 | Putnam | \$0.204 |
| 21 | Gilchrist | \$0.154 | 55 | St. Johns | \$0.154 |
| 22 | Glades | \$0.154 | 56 | St. Lucie | \$0.204 |
| 23 | Gulf | \$0.154 | 57 | Santa Rosa | \$0.204 |
| 24 | Hamilton | \$0.154 | 58 | Sarasota | \$0.204 |
| 25 | Hardee | \$0.204 | 59 | Seminole | \$0.154 |
| 26 | Hendry | \$0.174 | 60 | Sumter | \$0.154 |
| 27 | Hernando | \$0.204 | 61 | Suwannee | \$0.204 |
| 28 | Highlands | \$0.204 | 62 | Taylor | \$0.154 |
| 29 | Hillsborough | \$0.154 | 63 | Union | \$0.154 |
| 30 | Holmes | \$0.154 | 64 | Volusia | \$0.204 |
| 31 | Indian River | \$0.154 | 65 | Wakulla | \$0.154 |
| 32 | Jackson | \$0.154 | 66 | Walton | \$0.154 |
| 33 | Jefferson | \$0.204 | 67 | Washington | \$0.154 |
| 34 | Lafayette | \$0.154 | | | |

This schedule must be used to determine the refund rate for the gasoline portion of Part II (DR-138 & DR-160).

Exhibit I
Shared Collection Allowance Rates

| | Gasoline | Undyed Diesel Fuel | Aviation Fuel |
|--|------------------|---------------------------|----------------------|
| Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance | 0.000575 | 0.00335 | 0.001 |
| | | | |
| Example | | | |
| Gallons | 50,000 | 50,000 | 50,000 |
| State Fuel Tax Rate | <u>\$0.36525</u> | <u>\$0.210</u> | <u>\$0.0427</u> |
| Fuel Tax Paid | \$18,262.50 | \$10,500.00 | \$2,135.00 |
| Shared Collection Allowance Rate | <u>0.000575</u> | <u>0.00335</u> | <u>0.001</u> |
| Shared Collection Allowance | \$10.50 | \$35.18 | \$2.14 |
| | | | |