



## **Florida Motor Fuel Tax Relief Act of 2022: Frequently Asked Questions for Local Governments and Mass Transit System Providers**

**1. What is the Motor Fuel Tax Relief Act of 2022? How was it established?**

The Florida Legislature approved the Motor Fuel Tax Relief Act of 2022 during the 2022 legislative session, and it was signed into law by Governor DeSantis on May 6, 2022. This legislation reduces the tax rate on motor fuel by 25.3 cents per gallon during the month of October 2022.

**2. What happens during the Motor Fuel Tax Relief Act of 2022?**

During the Motor Fuel Tax Relief Act of 2022, the tax rate on motor fuel sold in Florida will be reduced by 25.3 cents per gallon. The tax relief period begins on Saturday, October 1, 2022, and will continue through Monday, October 31, 2022.

**3. What fuel products will receive the tax rate reduction?**

The reduced tax rate applies to all gasoline products, any product blended with gasoline, or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

**4. Does the 2022 Florida Motor Fuel Tax Relief Act apply to all fuel types?**

No. The tax rate reduction does not apply to products defined as diesel fuel, aviation fuel, or kerosene.

**5. Which taxes will not be assessed on motor fuel during the 2022 Florida Motor Fuel Tax Relief Act?**

The tax rates reduced by the Florida Motor Fuel Tax Relief Act of 2022 are the Municipal (excise), County (excise), Fuel Sales, and State Comprehensive Enhanced Transportation System (SCETS) taxes.

**6. Will refunds to mass transit system users be affected by the 2022 Florida Motor Fuel Tax Relief Act?**

Mass transit system users receive a refund of the fuel sales (15 cents), local option (varies by county), and SCETS (8.3 cents) taxes paid on each gallon of motor fuel purchased and used for an exempt purpose in Florida. Since the fuel sales and SCETS taxes were not collected by your supplier, your refund must be adjusted to account for the reduced tax rate.

**7. Will refunds to municipalities, counties, and school districts be affected by the 2022 Florida Motor Fuel Tax Relief Act?**

Municipalities, counties, and school districts receive a refund of the county (1 cent) and fuel sales

(15 cents) taxes paid on each gallon of motor fuel purchased and used for an exempt purpose in Florida. Since the fuel sales and county taxes were not collected by your supplier, your refund must be adjusted to account for the reduced tax rate.

**8. How does the Department determine refunds for gallons purchased during the tax relief period?**

Mass transit system users receive a refund of the fuel sales (15 cents), local option (varies by county), and SCETS (8.3 cents) taxes paid on each gallon of motor fuel purchased and used for an exempt purpose in Florida. Since the fuel sales and SCETS taxes were not collected by your supplier, your refund must be adjusted to account for the reduced tax rate.

Municipalities, counties, and school districts receive a refund of the county (1 cent) and fuel sales (15 cents) taxes paid on each gallon of motor fuel purchased and used for an exempt purpose in Florida. Since the fuel sales and county taxes were not collected by your supplier, your refund must be adjusted to account for the reduced tax rate.

Licensed local governments and mass transit system operators will continue to file a monthly return (Form DR-309633 or Form DR-309634) using the Department’s web-based application or paper return. The electronic filing application and paper return will not pro-rate refundable gallons between tax paid in full inventory and gallons purchased at the reduced tax rate. Instead, the Florida Department of Revenue will reconcile, using a proration, your beginning inventory and reduced tax paid purchases made during the holiday. The gallons will be prorated on a first-in, first-out basis.

For Example: A taxpayer has a beginning inventory of 2,000 gallons, purchased 5,000 gallons at the reduced tax rate, and has disbursed 3,000 refund-eligible gallons. The taxpayer will receive a full refund on 2,000 gallons and no refund for the remaining 1,000 gallons. The taxpayer will be refunded the full 16 cent rate on eligible gallons where the full tax rate was paid. The taxpayer will not be refunded on fuel when it is purchased at the reduced tax rate during the month of October 2022. The Department will use a [supplemental worksheet](#) to pro-rate your refund for the month of October. The calculation will occur after the tax reduction period has ended and the October 2022 return has been filed with the Department.

**9. When should the reduced tax rate be applied?**

Only sales and deliveries from 12:01 a.m. ET on October 1, 2022, through midnight ET on October 31, 2022, are eligible to be sold at the reduced tax rate.

**10. Are there any changes to the filing requirements for local governments and mass transit users during the Motor Fuel Tax Relief Act of 2022?**

The Department has adjusted the tax and refund rates on the paper return and electronic filing application. Complete your October tax return in the same manner as previously filed returns and make note of the applicable rate changes.

**11. Who is responsible for determining which fuels are exempt, or the length of the tax relief period?**

The Florida Motor Fuel Tax Relief Act of 2022 is established through the lawmaking authority of the Florida Legislature.

**12. How can I request that a certain type of fuel be added to the list in the future?**

Tax relief, and the items exempted by it, is passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.

**13. I didn't see my question listed here. Where can I find additional information about the Florida Motor Fuel Tax Relief Act of 2022?**

Visit the Department of Revenue's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services (8 a.m. to 5 p.m. ET, Monday through Friday) at (850) 488-6800 for additional information regarding the Florida Motor Fuel Tax Relief Act of 2022.

You can also review the following Tax Information Publications (TIPs) for more information:

- Local governments and mass transit operators can refer to TIP No. [22B05-01](#).
- Retail dealers can refer to TIP No. [22B05-02](#).
- Terminal suppliers can refer to TIP No. [22B05-03](#).
- Wholesalers and importers can refer to TIP No. [22B05-04](#).

If you have a question that is not addressed in the above publications, contact the Florida Department of Revenue at (850) 488-6800.