



Florida Motor Fuel Tax Relief Act of 2022: Frequently Asked Questions for Terminal Suppliers

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 (1 cent), County (1 cent), State Comprehensive Enhanced Transportation System (8.3 cents), and Fuel Sales (15 cents) taxes.

6. Which taxes are still due on motor fuel during the Motor Fuel Tax Relief Act of 2022?

The Constitutional Fuel Tax (2 cents), Local Option Tax (varies by county), Inspection Fee (0.125 cents), and Pollutant taxes are due during the fuel tax relief period.

7. When must I begin showing the reduced tax amount on my invoices?

By law, you are required to provide invoices to your customers that reflect the reduced tax rate beginning October 1. If you are unable to adjust the rates on your invoices due to programming issues, a credit memo must be issued along with each purchase invoice.

8. When do I begin charging the full tax rate at the end of tax relief period?

Gasoline removed from the loading rack of a terminal after midnight ET on November 1 is liable for the full tax rate.

9. Should I collect the local option taxes during the tax relief period?

Yes. Continue to charge and remit local option taxes in the same manner as previously filed returns. Local option tax rates were not suspended by the Florida Motor Fuel Tax Relief Act of 2022.

10. Which fuel taxes are licensed terminal suppliers required to collect and remit during the Motor Fuel Tax Relief Act of 2022 once product is removed through the loading rack of a terminal?

Terminal suppliers shall collect the Constitutional Fuel Tax (2 cents), applicable Local Option Tax, Inspection Fee (0.125 cents), and Pollutant taxes.

11. Are there any changes to the filing requirements for terminal suppliers during the Motor Fuel Tax Relief Act of 2022?

No. The Department has adjusted the tax rates, collection allowance rates, ultimate vendor credits and shared collection allowance 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.

12. How will customers know about the tax rate reduction?

A gasoline tax cut public awareness campaign and media coverage are underway. All gallons of motor fuel sold during the month of October must be sold at the reduced tax rate.

13. I suspect or am aware of a terminal supplier who has not passed down the tax savings to his or her customers. How can I report this for investigation?

The Florida Office of Attorney General is responsible for investigating any complaints regarding a failure to pass on the 25.3 cent tax reduction to a customer. Refer any complaints to myfloridalegal.com.

14. My business was reported to the Attorney General for failing to pass along the tax reduction. What can I expect?

If your business is reported to the Attorney General for failure to pass along the tax reduction, the following factors should be considered.

- The average cost of gasoline sold at the loading rack of terminals located in neighboring states (i.e., Alabama, Georgia, Mississippi, or South Carolina) during October of 2022 compared to the loading rack prices at terminals in Florida.
- For retail stations either operated by terminal suppliers or stations where terminal suppliers set the selling price of the gasoline, the average gross margin (cents per gallon) per grade for the previous 60-day period prior to October.
- Any other factors you may provide to prove that gasoline prices were properly reduced to reflect the lower tax rate.

15. 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.

16. 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 them, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.

17. 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 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.