

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS,  
AND NATURAL GAS FUEL  
AMENDING RULE 12B-5.020

**12B-5.020 Definitions; Specific Exemptions.**

(1) Definitions.

(a) through (d) No change.

(e) "Fuel grade ethanol" means ethanol blended with at least 1.97 percent gasoline pursuant to 27 C.F.R. §19.746 (4-1-22), effective \_\_\_\_, and ~~27 C.F.R. 19.1005~~ (hereby incorporated by reference [http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-____)).

(f) through (k) No change.

(2) No change.

*Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97 FS. History--New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, 1-20-14,\_\_\_\_\_.*