



**Florida Motor Fuel Tax Relief Act of 2022  
Municipalities, Counties and School Districts  
Supplemental Quarterly Refund Application Worksheet  
for the Quarter Ending December 2022**

The Florida Motor Fuel Tax Relief Act of 2022 was passed during the 2022 legislative session. This law reduces the tax rate on motor fuel by 25.3 cents per gallon. The tax rate reduction begins Saturday, October 1, 2022, and continues through Monday, October 31, 2022. 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.

The tax rates reduced by the Motor Fuel Tax Relief Act of 2022 include the municipal (excise), county (excise), fuel sales, and State Comprehensive Enhanced Transportation System (SCETS) taxes. 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.

This supplemental worksheet will assist you in calculating your quarterly refund amount for taxes paid on gasoline and gasohol. Rates and instructions in the worksheet will adjust the refund amount to account for motor fuel that was purchased with the reduced tax rate in October and used for an exempt purpose during the tax relief period.

Do **not** use this worksheet to complete **Column B – Undyed Diesel** on Form DR-189 (*Application for Fuel Tax Refund Municipalities, Counties, and School Districts*). The tax rate reduction applies to gasoline and gasohol only. Calculate your refund of the taxes paid on undyed diesel fuel on Page 1, Column B, of Form DR-189.

Upon completion, attach this worksheet, Form DR-189A, to the refund application, Form DR-189, and mail it to the following address. The worksheet will take the place of **Column A** on Page 1 of the refund application.

Refunds  
Florida Department of Revenue  
PO Box 6490  
Tallahassee, FL 32314-6490

**Line-by-Line Instructions for Supplemental Worksheet Form DR-189A**

**Line 1A** (Beginning Inventory) – Enter the ending physical inventory held in storage from the prior quarter. Refund applicants would have paid the full tax rate to their supplier on these gallons. If the prior quarter’s claim was not filed, enter zero (0).

**Line 2B** (Gallons Purchased) – Enter the total gallons purchased during the month of October at the reduced tax rate.

The detail regarding each transaction must be included on the Schedule of Purchases on Page 3 of Form DR-189.

**Line 3A** (Gallons Purchased) – Enter the total gallons purchased during the months of November and December at the full tax rate.

The detail regarding each transaction must be included on the Schedule of Purchases on Page 3 of Form DR-189.

**Line 4C** (Closing Inventory) – Enter the actual physical inventory at the close of business on December 31, 2022. This will be your beginning inventory for the next quarter.

If no refund is due but a closing inventory exists, report the closing inventory on Page 1 on Form DR-189 and mail your application to the Department of Revenue.

**Line 5C** (Total Consumption) – Add Lines 1A, 2B, and 3A and subtract Line 4C.

**Line 6C** (Gallons Not Eligible for Refund) – Enter the gallons consumed and used for a taxable purpose during October, November, and December 2022.

**Line 7C** (Gallons Claimed for Refund) – This line represents fuel used by the permit holder during October, November, and December 2022 that qualifies for a refund. Subtract Line 6C from Line 5C and enter the results.

**Line 7D** (Gallons Claimed for Refund) – If Line 1A is less than Line 7C, enter the gallons reported on Line 1A. If Line 1A is greater than Line 7C, enter the gallons reported on Line 7C.

**Line 7E** (Gallons Claimed for Refund) – If Line 7C is greater than Line 1A plus Line 2B, enter the results of Line 2B. If Line 7C is less than Line 1A plus Line 2B, subtract Line 1A from Line 7C and enter the results. Enter zero (0) if the result is a negative number.

**Line 7F** (Gallons Claimed for Refund) – If Line 7C is greater than Line 7D plus Line 7E, enter the results of Line 7C minus Line 7D minus Line 7E. If Line 7C is less than Line 7D plus Line 7E, enter zero (0).

**Line 8D** (Refund Rate) – This prepopulated rate will be multiplied by eligible gallons that were drawn from tax paid in full inventory.

**Line 8E** (Refund Rate) – This prepopulated rate will be multiplied by eligible gallons that were drawn from tax-reduced purchases.

**Line 8F** (Refund Rate) – This prepopulated rate will be multiplied by eligible gallons that were drawn from tax paid in full purchases.

**Line 9D** (Refund) – Multiply Line 7D by Line 8D and enter the results.

**Line 9E** (Refund) – Multiply Line 7E by Line 8E and enter the results.

**Line 9F** (Refund) – Multiply Line 7F by Line 8F and enter the results.

**Line 10F** (Net Refund Due) – Add Lines 9D, 9E, and 9F and enter the results.

**Line 11A** (Inventory) – Represents tax paid in full gallons that will be carried to the next quarter. If Line 1A is greater than Line 7D, subtract Line 7D from Line 1A and enter the results. If Line 1A is less than Line 7D, enter zero (0).

**Supplemental Tax Calculation Worksheet for the Quarter Ending December 2022**  
**Gasoline/Gasohol**

		A	B	C	D	E	F
Line	Line Item	Gasoline/Gasohol					
		Full Tax Rate	Reduced Tax Rate				
1	Beginning Inventory						
2	Gallons Purchased (October)						
3	Gallons Purchased (November and December)						
4	Closing Inventory						
5	Total Consumption (Line 1A plus Line 2B plus Line 3A minus Line 4C)						
6	Gallons Not Eligible for Refund						
7	Gallons Claimed for Refund						
8	Refund Rate				0.16	0	0.16
9	Refund (Line 7D times Line 8D, Line 7E times Line 8E, or Line 7F times Line 8F)						
10	Net Refund Due (Line 9D plus Line 9E plus Line 9F)						
11	Inventory – Represents tax paid in full gallons that will be carried to the next quarter.						