

Revised 2013 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

Page	Exhibit	Description of Exhibit
2	A	Rate Changes for 2013
2	B	2013 State Taxes, Inspection Fee, Ninth Cent, Local Option, Additional Local Option, and SCETS Fuel Taxes
3	C	Tax and Collection Allowance Rates by Form and Line Item
4	D	Local Option Tax Entitled and Not Entitled to Collection Allowance (Gasoline, Gasohol, and Fuel Grade Ethanol)
5	E	Pollutants Tax Rates
6	F	Refund Rates
6	G	Licensed Mass Transit System Provider Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)
7	H	Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax

**Exhibit A
Rate Changes for 2013**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	9th Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	0.040	0.129	0.00	.00125	0.05	0.059	0.27925*
*- 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	9th Cent	Local Option	SCETS	Total	
All Counties	0.040	0.129	0.01	0.06	0.071	0.310	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax						
All Counties	.069						
New Taxes Imposed/Repealed: No fuel taxes are imposed or repealed for 2013.							

**Exhibit B
2013 State Taxes, Inspection Fee, Ninth Cent, Local Option,
Additional Local Option, and SCETS Motor Fuel Taxes**

COUNTY	STATE TAXES	Inspection Fee	9TH-CENT	Local Option	Additional Local Option	SCETS	COUNTY TOTAL	Minimum Local Option	Local Option Above Minimum	TOTAL TAX IMPOSED
Alachua	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Baker	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Bay	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Bradford	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Brevard	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Broward	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Calhoun	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Charlotte	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Citrus	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Clay	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Collier	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Columbia	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Miami-Dade	0.169	.00125	0.01	0.06	0.03	0.071	0.171	0.109	0.062	0.34125
DeSoto	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Dixie	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Duval	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Escambia	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Flagler	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Franklin	0.169	.00125	0.00	0.05	0.00	0.059	0.109	0.109	0.000	0.27925
Gadsden	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Gilchrist	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Glades	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Gulf	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Hamilton	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Hardee	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Hendry	0.169	.00125	0.01	0.06	0.02	0.071	0.161	0.109	0.052	0.33125
Hernando	0.169	.00125	0.01	0.06	0.02	0.071	0.161	0.109	0.052	0.33125
Highlands	0.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Hillsborough	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Holmes	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Indian River	0.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Jackson	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125

Jefferson	0.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Lafayette	.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Lake	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Lee	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Leon	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Levy	.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Liberty	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Madison	.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Manatee	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Marion	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Martin	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Monroe	.169	.00125	0.01	0.06	0.03	0.071	0.171	0.109	0.062	0.34125
Nassau	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Okaloosa	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Okeechobee	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Orange	.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Osceola	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Palm Beach	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Pasco	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Pinellas	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Polk	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Putnam	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
St. Johns	.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
St. Lucie	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Santa Rosa	.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Sarasota	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Seminole	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Sumter	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Suwannee	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Taylor	.169	.00125	0.00	0.06	0.00	0.071	0.131	0.109	0.022	0.30125
Union	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Volusia	.169	.00125	0.01	0.06	0.05	0.071	0.191	0.109	0.082	0.36125
Wakulla	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Walton	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125
Washington	.169	.00125	0.01	0.06	0.00	0.071	0.141	0.109	0.032	0.31125

**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)	0.27925	Page 4 (Line 8)	0.27925	Page 4 (Line 8)	0.27925	Page 3 (Line 23)	0.27925
	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)							
Undyed Diesel	Page 4 (Line 10)	0.169	Page 4 (Line 8)	0.169	Page 4 (Line 8)	0.169	Page 3 (Line 23)	0.169
	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)	0.069	Page 4 (Line 9)	0.069	Page 4 (Line 9)	0.069	Page 3 (Line 22)	0.069
	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)	0.00319	Page 4 (Line 10)	0.00319	Page 4 (Line 10)	0.00319	Page 3 (Line 26)	0.00319
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance	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)			

(Undyed Diesel)	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)							
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	0.071	Page 4 (Line 19)	0.071	Page 4 (Line 19)	0.071	Page 3 (Line 35)	0.071
	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)	0.001595	Page 13 (Line 22)	0.001595	Page 13 (Line 22)	0.001595		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	0.02	0.062
2	Baker	0.02	0.012
3	Bay	0.02	0.012
4	Bradford	0.01	0.012
5	Brevard	0.01	0.012
6	Broward	0.02	0.062
7	Calhoun	0.01	0.012
8	Charlotte	0.02	0.062
9	Citrus	0.02	0.062
10	Clay	0.02	0.012
11	Collier	0.02	0.062
12	Columbia	0.02	0.012
13	Miami-Dade	0.02	0.042
14	DeSoto	0.02	0.062
15	Dixie	0.01	0.012
16	Duval	0.01	0.012
17	Escambia	0.02	0.012
18	Flagler	0.02	0.012
19	Franklin	0.00	0.000
20	Gadsden	0.01	0.012
21	Gilchrist	0.02	0.012
22	Glades	0.02	0.012
23	Gulf	0.02	0.012
24	Hamilton	0.01	0.012
25	Hardee	0.02	0.062
26	Hendry	0.02	0.032
27	Hernando	0.02	0.032
28	Highlands	0.02	0.062
29	Hillsborough	0.02	0.012
30	Holmes	0.02	0.012
31	Indian River	0.01	0.012
32	Jackson	0.02	0.012
33	Jefferson	0.02	0.012
34	Lafayette	0.01	0.012
35	Lake	0.02	0.012
36	Lee	0.02	0.062
37	Leon	0.02	0.012
38	Levy	0.01	0.012
39	Liberty	0.02	0.012
40	Madison	0.01	0.012
41	Manatee	0.02	0.062
42	Marion	0.02	0.062
43	Martin	0.02	0.062
44	Monroe	0.02	0.042
45	Nassau	0.02	0.012
46	Okaloosa	0.02	0.012
47	Okeechobee	0.02	0.062
48	Orange	0.01	0.012
49	Osceola	0.02	0.012
50	Palm Beach	0.02	0.062
51	Pasco	0.02	0.012
52	Pinellas	0.02	0.012
53	Polk	0.02	0.062
54	Putnam	0.02	0.062
55	St. Johns	0.01	0.012
56	St. Lucie	0.02	0.062

57	Santa Rosa	0.01	0.012
58	Sarasota	0.02	0.062
59	Seminole	0.02	0.012
60	Sumter	0.02	0.012
61	Suwannee	0.02	0.062
62	Taylor	0.01	0.012
63	Union	0.02	0.012
64	Volusia	0.02	0.062
65	Wakulla	0.02	0.012
66	Walton	0.02	0.012
67	Washington	0.02	0.012

**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	0.0012	Petroleum Products, Chlorine, and Pesticides
	0.00	5.00	Perchloroethylene
	0.02	0.00048	Ammonia
Inland Protection			
206.9935(3)	0.80	0.019	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	.139	.129	.139	.139/ .129**	.129
** - .129 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)	.260	\$.139	.129	.139	NA	.129
Credit/Refund Rate (Off-road Use)	NA	.310	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	.131
Dyed Diesel (Tax Due)						
Tax Rate (On-road Use)	.05	.171	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	0.310	35	Lake	0.260
2	Baker	0.260	36	Lee	0.310
3	Bay	0.260	37	Leon	0.260
4	Bradford	0.260	38	Levy	0.260
5	Brevard	0.260	39	Liberty	0.260
6	Broward	0.310	40	Madison	0.260
7	Calhoun	0.260	41	Manatee	0.310
8	Charlotte	0.310	42	Marion	0.310
9	Citrus	0.310	43	Martin	0.310
10	Clay	0.260	44	Monroe	0.290
11	Collier	0.310	45	Nassau	0.260
12	Columbia	0.260	46	Okaloosa	0.260
13	Miami-Dade	0.290	47	Okeechobee	0.310
14	DeSoto	0.310	48	Orange	0.260

15	Dixie	0.260	49	Osceola	0.260
16	Duval	0.260	50	Palm Beach	0.310
17	Escambia	0.260	51	Pasco	0.260
18	Flagler	0.260	52	Pinellas	0.260
19	Franklin	0.238	53	Polk	0.310
20	Gadsden	0.260	54	Putnam	0.310
21	Gilchrist	0.260	55	St. Johns	0.260
22	Glades	0.260	56	St. Lucie	0.310
23	Gulf	0.260	57	Santa Rosa	0.260
24	Hamilton	0.260	58	Sarasota	0.310
25	Hardee	0.310	59	Seminole	0.260
26	Hendry	0.280	60	Sumter	0.260
27	Hernando	0.280	61	Suwannee	0.310
28	Highlands	0.310	62	Taylor	0.260
29	Hillsborough	0.260	63	Union	0.260
30	Holmes	0.260	64	Volusia	0.310
31	Indian River	0.260	65	Wakulla	0.260
32	Jackson	0.260	66	Walton	0.260
33	Jefferson	0.260	67	Washington	0.260
34	Lafayette	0.260			

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	0.181	35	Lake	0.131
2	Baker	0.131	36	Lee	0.181
3	Bay	0.131	37	Leon	0.131
4	Bradford	0.131	38	Levy	0.131
5	Brevard	0.131	39	Liberty	0.131
6	Broward	0.181	40	Madison	0.131
7	Calhoun	0.131	41	Manatee	0.181
8	Charlotte	0.181	42	Marion	0.181
9	Citrus	0.181	43	Martin	0.181
10	Clay	0.131	44	Monroe	0.161
11	Collier	0.181	45	Nassau	0.131
12	Columbia	0.131	46	Okaloosa	0.131
13	Miami-Dade	0.161	47	Okeechobee	0.181
14	DeSoto	0.181	48	Orange	0.131
15	Dixie	0.131	49	Osceola	0.131
16	Duval	0.131	50	Palm Beach	0.181
17	Escambia	0.131	51	Pasco	0.131
18	Flagler	0.131	52	Pinellas	0.131
19	Franklin	0.109	53	Polk	0.181
20	Gadsden	0.131	54	Putnam	0.181
21	Gilchrist	0.131	55	St. Johns	0.131
22	Glades	0.131	56	St. Lucie	0.181
23	Gulf	0.131	57	Santa Rosa	0.131
24	Hamilton	0.131	58	Sarasota	0.181
25	Hardee	0.181	59	Seminole	0.131
26	Hendry	0.151	60	Sumter	0.131
27	Hernando	0.151	61	Suwannee	0.181
28	Highlands	0.181	62	Taylor	0.131
29	Hillsborough	0.131	63	Union	0.131
30	Holmes	0.131	64	Volusia	0.181
31	Indian River	0.131	65	Wakulla	0.131
32	Jackson	0.131	66	Walton	0.131
33	Jefferson	0.131	67	Washington	0.131
34	Lafayette	0.131			