

# October 1, 2024

## Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

| Page | Exhibit | Description of Exhibit   |
|------|---------|--|
| 2    | A       | Rate Changes for October 2024  |
| 2    | B       | 2024 State Taxes, Inspection Fee, Ninth-Cent, Local Option, Additional Local Option, and State Comprehensive Enhanced Transportation System Tax (SCETS) on products defined as motor fuel  |
| 3    | C       | Tax and Collection Allowance Rates by Tax Return and Line Item   |
| 5    | D       | Local Option Tax Entitled and Not Entitled to Collection Allowance (Gasoline, Gasohol, and Fuel Grade Ethanol)   |
| 6    | E       | Pollutants Tax Rates   |
| 6    | F       | Refund Rates   |
| 7    | G       | Licensed Mass Transit System Provider Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)   |
| 8    | H       | Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax. This schedule is used by qualified mass transit system providers, farmers, commercial fishermen, and aviation ground support companies to determine the refund rate on gasoline (Part II of Form DR-138 and DR-160).                                      |
| 8    | I       | Shared Collection Allowance Rates – Terminal suppliers and importers may not offset tax by the collection allowance unless 50% of the collection allowance is shared with any purchaser licensed as a wholesaler or terminal supplier in Florida. The rates in this exhibit can be multiplied by the fuel tax paid to calculate the shared collection allowance. |

**Exhibit A  
Rate Changes for October 2024**

| <b>Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)</b>   |                  |                                   |                   |                       |                     |              |              |
|---|------------------|-----------------------------------|-------------------|-----------------------|---------------------|--------------|--------------|
|   | <b>Excise</b>    | <b>Sales</b>                      | <b>Ninth Cent</b> | <b>Inspection Fee</b> | <b>Local Option</b> | <b>SCETS</b> | <b>Total</b> |
| <b>All Counties</b>   | \$0.040          | \$0.170                           | \$0.00            | \$0.00125             | \$0.06              | \$0.094      | *\$0.36525   |
| <b>*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.</b> |                  |                                   |                   |                       |                     |              |              |
| <b>Statewide Fuel Taxes on Undyed Diesel Fuel</b>   |                  |                                   |                   |                       |                     |              |              |
|   | <b>Excise</b>    | <b>Sales</b>                      | <b>Ninth-Cent</b> | <b>Local Option</b>   | <b>SCETS</b>        | <b>Total</b> |              |
| <b>All Counties</b>   | \$0.040          | \$0.170                           | \$0.01            | \$0.06                | \$0.094             | \$0.374      |              |
| <b>Statewide Fuel Taxes on Aviation Fuel</b>  |                  |                                   |                   |                       |                     |              |              |
|   | <b>State Tax</b> | <b>Effective Date of Tax Rate</b> |                   |                       |                     |              |              |
| <b>All Counties</b>   | \$0.0427         | July 1, 2019 Forward              |                   |                       |                     |              |              |
| <b>New Taxes Imposed/Repealed:</b>  |                  |                                   |                   |                       |                     |              |              |
| <b>1. Jackson - The additional local option tax will increase from zero to 5 cents.</b>   |                  |                                   |                   |                       |                     |              |              |

**Exhibit B  
2024 State Taxes, Inspection Fee, Ninth-Cent, Local Option,  
Additional Local Option and SCETS Motor Fuel Taxes**

| <b>COUNTY</b> | <b>STATE TAXES</b> | <b>INSPECTION FEE</b> | <b>NINTH CENT</b> | <b>LOCAL OPTION</b> | <b>ADDITIONAL LOCAL OPTION</b> | <b>SCETS</b> | <b>*COUNTY TOTAL</b> | <b>MINIMUM LOCAL OPTION</b> | <b>LOCAL OPTION ABOVE MINIMUM</b> | <b>**TOTAL TAX IMPOSED</b> |
|---------------|--------------------|-----------------------|-------------------|---------------------|--------------------------------|--------------|----------------------|-----------------------------|-----------------------------------|----------------------------|
| Alachua       | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Baker         | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.00                         | \$0.094      | \$0.164              | \$0.154                     | \$0.010                           | \$0.37525                  |
| Bay           | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.00                         | \$0.094      | \$0.164              | \$0.154                     | \$0.010                           | \$0.37525                  |
| Bradford      | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Brevard       | \$0.210            | \$0.00125             | \$0.00            | \$0.06              | \$0.00                         | \$0.094      | \$0.154              | \$0.154                     | \$0.000                           | \$0.36525                  |
| Broward       | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Calhoun       | \$0.210            | \$0.00125             | \$0.00            | \$0.06              | \$0.00                         | \$0.094      | \$0.154              | \$0.154                     | \$0.000                           | \$0.36525                  |
| Charlotte     | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Citrus        | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Clay          | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Collier       | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Columbia      | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.00                         | \$0.094      | \$0.164              | \$0.154                     | \$0.010                           | \$0.37525                  |
| Miami-Dade    | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.03                         | \$0.094      | \$0.194              | \$0.154                     | \$0.040                           | \$0.40525                  |
| DeSoto        | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Dixie         | \$0.210            | \$0.00125             | \$0.00            | \$0.06              | \$0.00                         | \$0.094      | \$0.154              | \$0.154                     | \$0.000                           | \$0.36525                  |
| Duval         | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.05                         | \$0.094      | \$0.214              | \$0.154                     | \$0.060                           | \$0.42525                  |
| Escambia      | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.04                         | \$0.094      | \$0.204              | \$0.154                     | \$0.050                           | \$0.41525                  |
| Flagler       | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.00                         | \$0.094      | \$0.164              | \$0.154                     | \$0.010                           | \$0.37525                  |
| Franklin      | \$0.210            | \$0.00125             | \$0.00            | \$0.06              | \$0.00                         | \$0.094      | \$0.154              | \$0.154                     | \$0.000                           | \$0.36525                  |
| Gadsden       | \$0.210            | \$0.00125             | \$0.00            | \$0.06              | \$0.00                         | \$0.094      | \$0.154              | \$0.154                     | \$0.000                           | \$0.36525                  |
| Gilchrist     | \$0.210            | \$0.00125             | \$0.01            | \$0.06              | \$0.00                         | \$0.094      | \$0.164              | \$0.154                     | \$0.010                           | \$0.37525                  |

| COUNTY       | STATE TAXES | INSPECTION FEE | NINTH CENT | LOCAL OPTION | ADDITIONAL LOCAL OPTION | SCETS   | *COUNTY TOTAL | MINIMUM LOCAL OPTION | LOCAL OPTION ABOVE MINIMUM | **TOTAL TAX IMPOSED |
|--------------|-------------|----------------|------------|--------------|-------------------------|---------|---------------|----------------------|----------------------------|---------------------|
| Glades       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Gulf         | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Hamilton     | \$0.210     | \$0.00125      | \$0.00     | \$0.06       | \$0.00                  | \$0.094 | \$0.154       | \$0.154              | \$0.000                    | \$0.36525           |
| Hardee       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Hendry       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.02                  | \$0.094 | \$0.184       | \$0.154              | \$0.030                    | \$0.39525           |
| Hernando     | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Highlands    | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Hillsborough | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Holmes       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Indian River | \$0.210     | \$0.00125      | \$0.00     | \$0.06       | \$0.00                  | \$0.094 | \$0.154       | \$0.154              | \$0.000                    | \$0.36525           |
| Jackson      | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Jefferson    | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Lafayette    | \$0.210     | \$0.00125      | \$0.00     | \$0.06       | \$0.00                  | \$0.094 | \$0.154       | \$0.154              | \$0.000                    | \$0.36525           |
| Lake         | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Lee          | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Leon         | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Levy         | \$0.210     | \$0.00125      | \$0.00     | \$0.06       | \$0.05                  | \$0.094 | \$0.204       | \$0.154              | \$0.050                    | \$0.41525           |
| Liberty      | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Madison      | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Manatee      | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Marion       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Martin       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Monroe       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Nassau       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Okaloosa     | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.03                  | \$0.094 | \$0.194       | \$0.154              | \$0.040                    | \$0.40525           |
| Okeechobee   | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Orange       | \$0.210     | \$0.00125      | \$0.00     | \$0.06       | \$0.00                  | \$0.094 | \$0.154       | \$0.154              | \$0.000                    | \$0.36525           |
| Osceola      | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Palm Beach   | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Pasco        | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Pinellas     | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Polk         | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Putnam       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| St. Johns    | \$0.210     | \$0.00125      | \$0.00     | \$0.06       | \$0.00                  | \$0.094 | \$0.154       | \$0.154              | \$0.000                    | \$0.36525           |
| St. Lucie    | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Santa Rosa   | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Sarasota     | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Seminole     | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Sumter       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Suwannee     | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Taylor       | \$0.210     | \$0.00125      | \$0.00     | \$0.06       | \$0.00                  | \$0.094 | \$0.154       | \$0.154              | \$0.000                    | \$0.36525           |
| Union        | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Volusia      | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.05                  | \$0.094 | \$0.214       | \$0.154              | \$0.060                    | \$0.42525           |
| Wakulla      | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Walton       | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |
| Washington   | \$0.210     | \$0.00125      | \$0.01     | \$0.06       | \$0.00                  | \$0.094 | \$0.164       | \$0.154              | \$0.010                    | \$0.37525           |

\* County Total = Ninth-Cent + Local Option + Additional Local Option + SCETS

\*\* Total Tax Imposed = County Total + State Taxes + Inspection Fee

**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)  | \$0.36525     | Page 4 (Line 8)     | \$0.36525     | Page 4 (Line 8)                      | \$0.36525     | Page 3 (Line 23)    | \$0.36525     |
|   | 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)  |               |                     |               |                                      |               |                     |               |
|   | 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 |                   |               |                     |               |                                      |               |                     |               |
| Undyed Diesel   | Page 4 (Line 10)  | \$0.210       | Page 4 (Line 8)     | \$0.210       | Page 4 (Line 8)                      | \$0.210       | Page 3 (Line 23)    | \$0.210       |
|   | 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)  | \$0.0427      | Page 4 (Line 9)     | \$0.0427      | Page 4 (Line 9)                      | \$0.0427      | Page 3 (Line 22)    | \$0.0427      |
|   | 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)  | 0.00296       | Page 4 (Line 10)    | 0.00296       | Page 4 (Line 10)                     | 0.00296       | Page 3 (Line 26)    | 0.00296       |
|   | Page 13 (Line 8)  |               | Page 13 (Line 8)    |               | Page 13 (Line 8)                     |               |                     |               |
|   | Page 17 (Line 4)  |               |                     |               |                                      |               |                     |               |
| Collection Allowance (Undyed Diesel)                    | 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)                     |               |                     |               |
|   | 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)  |               |                     |               |                                      |               |                     |               |

|   | Terminal Supplier |          | Wholesaler/Importer |          | Blender/Retailer of Alternative Fuel |          | Florida Air Carrier |         |
|---|-------------------|----------|---------------------|----------|--------------------------------------|----------|---------------------|---------|
|   | DR-309631         |          | DR-309632           |          | DR-309635                            |          | DR-182              |         |
| Local Option Tax Not Entitled to Collection Allowance           | Page 4 (Line 21)  | \$0.094  | Page 4 (Line 19)    | \$0.094  | Page 4 (Line 19)                     | \$0.094  | Page 3 (Line 35)    | \$0.094 |
|   | Page 13 (Line 14) |          | Page 13 (Line 14)   |          | Page 13 (Line 14)                    |          |                     |         |
|   | Page 17 (Line 10) |          |                     |          |                                      |          |                     |         |
| <b>Shared Collection Allowance Add-Back Rates (Schedule 12)</b> |                   |          |                     |          |                                      |          |                     |         |
| Gasoline  | Page 13 (Line 22) | 0.000575 | Page 13 (Line 22)   | 0.000575 | Page 13 (Line 22)                    | 0.000575 |                     | 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      | \$0.010   | \$0.050   |
| 2           | Baker        | \$0.010   | \$0.000   |
| 3           | Bay          | \$0.010   | \$0.000   |
| 4           | Bradford     | \$0.010   | \$0.050   |
| 5           | Brevard      | \$0.000   | \$0.000   |
| 6           | Broward      | \$0.010   | \$0.050   |
| 7           | Calhoun      | \$0.000   | \$0.000   |
| 8           | Charlotte    | \$0.010   | \$0.050   |
| 9           | Citrus       | \$0.010   | \$0.050   |
| 10          | Clay         | \$0.010   | \$0.050   |
| 11          | Collier      | \$0.010   | \$0.050   |
| 12          | Columbia     | \$0.010   | \$0.000   |
| 13          | Miami-Dade   | \$0.010   | \$0.030   |
| 14          | DeSoto       | \$0.010   | \$0.050   |
| 15          | Dixie        | \$0.000   | \$0.000   |
| 16          | Duval        | \$0.010   | \$0.050   |
| 17          | Escambia     | \$0.010   | \$0.040   |
| 18          | Flagler      | \$0.010   | \$0.000   |
| 19          | Franklin     | \$0.000   | \$0.000   |
| 20          | Gadsden      | \$0.000   | \$0.000   |
| 21          | Gilchrist    | \$0.010   | \$0.000   |
| 22          | Glades       | \$0.010   | \$0.000   |
| 23          | Gulf         | \$0.010   | \$0.000   |
| 24          | Hamilton     | \$0.000   | \$0.000   |
| 25          | Hardee       | \$0.010   | \$0.050   |
| 26          | Hendry       | \$0.010   | \$0.020   |
| 27          | Hernando     | \$0.010   | \$0.050   |
| 28          | Highlands    | \$0.010   | \$0.050   |
| 29          | Hillsborough | \$0.010   | \$0.000   |
| 30          | Holmes       | \$0.010   | \$0.000   |
| 31          | Indian River | \$0.000   | \$0.000   |
| 32          | Jackson      | \$0.010   | \$0.050   |
| 33          | Jefferson    | \$0.010   | \$0.050   |
| 34          | Lafayette    | \$0.000   | \$0.000   |
| 35          | Lake         | \$0.010   | \$0.000   |
| 36          | Lee          | \$0.010   | \$0.050   |
| 37          | Leon         | \$0.010   | \$0.050   |
| 38          | Levy         | \$0.000   | \$0.050   |
| 39          | Liberty      | \$0.010   | \$0.000   |
| 40          | Madison      | \$0.010   | \$0.050   |
| 41          | Manatee      | \$0.010   | \$0.050   |

| County Code | County Name | Local Option Tax Entitled to Collection Allowance | Local Option Tax Not Entitled to Collection Allowance |
|-------------|-------------|---|---|
| 42          | Marion      | \$0.010   | \$0.050   |
| 43          | Martin      | \$0.010   | \$0.050   |
| 44          | Monroe      | \$0.010   | \$0.050   |
| 45          | Nassau      | \$0.010   | \$0.050   |
| 46          | Okaloosa    | \$0.010   | \$0.030   |
| 47          | Okeechobee  | \$0.010   | \$0.050   |
| 48          | Orange      | \$0.000   | \$0.000   |
| 49          | Osceola     | \$0.010   | \$0.050   |
| 50          | Palm Beach  | \$0.010   | \$0.050   |
| 51          | Pasco       | \$0.010   | \$0.050   |
| 52          | Pinellas    | \$0.010   | \$0.000   |
| 53          | Polk        | \$0.010   | \$0.050   |
| 54          | Putnam      | \$0.010   | \$0.050   |
| 55          | St. Johns   | \$0.000   | \$0.000   |
| 56          | St. Lucie   | \$0.010   | \$0.050   |
| 57          | Santa Rosa  | \$0.010   | \$0.050   |
| 58          | Sarasota    | \$0.010   | \$0.050   |
| 59          | Seminole    | \$0.010   | \$0.000   |
| 60          | Sumter      | \$0.010   | \$0.000   |
| 61          | Suwannee    | \$0.010   | \$0.050   |
| 62          | Taylor      | \$0.000   | \$0.000   |
| 63          | Union       | \$0.010   | \$0.000   |
| 64          | Volusia     | \$0.010   | \$0.050   |
| 65          | Wakulla     | \$0.010   | \$0.000   |
| 66          | Walton      | \$0.010   | \$0.000   |
| 67          | Washington  | \$0.010   | \$0.000   |

**Exhibit E  
Pollutants Tax Rates**

| <b>Coastal Protection</b> |        |           |  |
|---------------------------|--------|-----------|--|
| Statute                   | Barrel | Gallon    | Products                                     |
| 206.9935(1)               | \$0.02 | \$0.00048 | Rate applies to all applicable product types |
| <b>Water Quality</b>      |        |           |  |
| 206.9935(2)               | 0.00   | \$0.025   | Motor Oil and Other Lubricants               |
|                           | 0.00   | \$0.059   | Solvents                                     |
|                           | \$0.05 | \$0.00119 | Petroleum Products, Chlorine, and Pesticides |
|                           | 0.00   | \$5.00    | Perchloroethylene                            |
|                           | \$0.02 | \$0.00048 | Ammonia                                      |
| <b>Inland Protection</b>  |        |           |  |
| 206.9935(3)               | \$0.80 | \$0.01904 | 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                    |
| <b>Gasoline – State Tax</b>                            |  |   |                                 |  |   |                           |
| Credit/Refund Rate                                     | See Exhibit G                                | \$0.180   | \$0.170                         | \$0.180  | \$0.18/\$0.17**   | \$0.170                   |
| **\$0.17 applies to commercial aviation purposes only. |  |   |                                 |  |   |                           |
| <b>Gasoline – Local Option tax</b>                     |  |   |                                 |  |   |                           |
| Credit/Refund Rate                                     | See Exhibit G                                | NA  | NA                              | NA   | See Exhibit H   | See Exhibit H             |
| <b>Undyed Diesel</b>                                   |  |   |                                 |  |   |                           |
| Credit/Refund Rate (On-Road Use)                       | \$0.324                                      | \$0.180   | \$0.170                         | \$0.180  | NA  | \$0.170                   |
| Credit/Refund Rate (Off-Road Use)                      | NA   | \$0.374   | NA                              | NA   | NA  | NA                        |
| <b>Undyed Diesel – Local Option Tax</b>                |  |   |                                 |  |   |                           |
| Credit/Refund Rate (On-Road Use)                       | NA   | NA  | NA                              | NA   | NA  | \$0.154                   |
| <b>Dyed Diesel (Tax Due)</b>                           |  |   |                                 |  |   |                           |
| Tax Rate (On-Road Use)                                 | \$0.05                                       | \$0.194   | 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     | \$0.374            | 26          | Hendry       | \$0.344   |
| 2           | Baker       | \$0.324            | 27          | Hernando     | \$0.374   |
| 3           | Bay         | \$0.324            | 28          | Highlands    | \$0.374   |
| 4           | Bradford    | \$0.374            | 29          | Hillsborough | \$0.324   |
| 5           | Brevard     | \$0.324            | 30          | Holmes       | \$0.324   |
| 6           | Broward     | \$0.374            | 31          | Indian River | \$0.324   |
| 7           | Calhoun     | \$0.324            | 32          | Jackson      | \$0.374   |
| 8           | Charlotte   | \$0.374            | 33          | Jefferson    | \$0.374   |
| 9           | Citrus      | \$0.374            | 34          | Lafayette    | \$0.324   |
| 10          | Clay        | \$0.374            | 35          | Lake         | \$0.324   |
| 11          | Collier     | \$0.374            | 36          | Lee          | \$0.374   |
| 12          | Columbia    | \$0.324            | 37          | Leon         | \$0.374   |
| 13          | Miami-Dade  | \$0.354            | 38          | Levy         | \$0.374   |
| 14          | DeSoto      | \$0.374            | 39          | Liberty      | \$0.324   |
| 15          | Dixie       | \$0.324            | 40          | Madison      | \$0.374   |
| 16          | Duval       | \$0.374            | 41          | Manatee      | \$0.374   |
| 17          | Escambia    | \$0.364            | 42          | Marion       | \$0.374   |
| 18          | Flagler     | \$0.324            | 43          | Martin       | \$0.374   |
| 19          | Franklin    | \$0.324            | 44          | Monroe       | \$0.374   |
| 20          | Gadsden     | \$0.324            | 45          | Nassau       | \$0.374   |
| 21          | Gilchrist   | \$0.324            | 46          | Okaloosa     | \$0.354   |
| 22          | Glades      | \$0.324            | 47          | Okeechobee   | \$0.374   |
| 23          | Gulf        | \$0.324            | 48          | Orange       | \$0.324   |
| 24          | Hamilton    | \$0.324            | 49          | Osceola      | \$0.374   |
| 25          | Hardee      | \$0.374            | 50          | Palm Beach   | \$0.374   |

| County Code | County Name | Credit/Refund Rate | County Code | County Name | Credit/Refund Rate (State and Local Option taxes) |
|-------------|-------------|--------------------|-------------|-------------|---|
| 51          | Pasco       | \$0.374            | 60          | Sumter      | \$0.324   |
| 52          | Pinellas    | \$0.324            | 61          | Suwannee    | \$0.374   |
| 53          | Polk        | \$0.374            | 62          | Taylor      | \$0.324   |
| 54          | Putnam      | \$0.374            | 63          | Union       | \$0.324   |
| 55          | St. Johns   | \$0.324            | 64          | Volusia     | \$0.374   |
| 56          | St. Lucie   | \$0.374            | 65          | Wakulla     | \$0.324   |
| 57          | Santa Rosa  | \$0.374            | 66          | Walton      | \$0.324   |
| 58          | Sarasota    | \$0.374            | 67          | Washington  | \$0.324   |
| 59          | Seminole    | \$0.324            |             |             |   |

**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      | \$0.204            | 35          | Lake        | \$0.154   |
| 2           | Baker        | \$0.154            | 36          | Lee         | \$0.204   |
| 3           | Bay          | \$0.154            | 37          | Leon        | \$0.204   |
| 4           | Bradford     | \$0.204            | 38          | Levy        | \$0.204   |
| 5           | Brevard      | \$0.154            | 39          | Liberty     | \$0.154   |
| 6           | Broward      | \$0.204            | 40          | Madison     | \$0.204   |
| 7           | Calhoun      | \$0.154            | 41          | Manatee     | \$0.204   |
| 8           | Charlotte    | \$0.204            | 42          | Marion      | \$0.204   |
| 9           | Citrus       | \$0.204            | 43          | Martin      | \$0.204   |
| 10          | Clay         | \$0.204            | 44          | Monroe      | \$0.204   |
| 11          | Collier      | \$0.204            | 45          | Nassau      | \$0.204   |
| 12          | Columbia     | \$0.154            | 46          | Okaloosa    | \$0.184   |
| 13          | Miami-Dade   | \$0.184            | 47          | Okeechobee  | \$0.204   |
| 14          | DeSoto       | \$0.204            | 48          | Orange      | \$0.154   |
| 15          | Dixie        | \$0.154            | 49          | Osceola     | \$0.204   |
| 16          | Duval        | \$0.204            | 50          | Palm Beach  | \$0.204   |
| 17          | Escambia     | \$0.194            | 51          | Pasco       | \$0.204   |
| 18          | Flagler      | \$0.154            | 52          | Pinellas    | \$0.154   |
| 19          | Franklin     | \$0.154            | 53          | Polk        | \$0.204   |
| 20          | Gadsden      | \$0.154            | 54          | Putnam      | \$0.204   |
| 21          | Gilchrist    | \$0.154            | 55          | St. Johns   | \$0.154   |
| 22          | Glades       | \$0.154            | 56          | St. Lucie   | \$0.204   |
| 23          | Gulf         | \$0.154            | 57          | Santa Rosa  | \$0.204   |
| 24          | Hamilton     | \$0.154            | 58          | Sarasota    | \$0.204   |
| 25          | Hardee       | \$0.204            | 59          | Seminole    | \$0.154   |
| 26          | Hendry       | \$0.174            | 60          | Sumter      | \$0.154   |
| 27          | Hernando     | \$0.204            | 61          | Suwannee    | \$0.204   |
| 28          | Highlands    | \$0.204            | 62          | Taylor      | \$0.154   |
| 29          | Hillsborough | \$0.154            | 63          | Union       | \$0.154   |
| 30          | Holmes       | \$0.154            | 64          | Volusia     | \$0.204   |
| 31          | Indian River | \$0.154            | 65          | Wakulla     | \$0.154   |
| 32          | Jackson      | \$0.204            | 66          | Walton      | \$0.154   |
| 33          | Jefferson    | \$0.204            | 67          | Washington  | \$0.154   |
| 34          | Lafayette    | \$0.154            |             |             |   |

This schedule must be used to determine the refund rate for the gasoline portion of Part II (DR-138 & DR-160).



**Exhibit I**  
**Shared Collection Allowance Rates**

|  | <b>Gasoline</b>  | <b>Undyed Diesel Fuel</b> | <b>Aviation Fuel</b> |
|--|------------------|---------------------------|----------------------|
| Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance | 0.000575         | 0.00335                   | 0.001                |
| <b>Example</b>   |                  |                           |                      |
| Gallons  | 50,000           | 50,000                    | 50,000               |
| State Fuel Tax Rate  | <u>\$0.36525</u> | <u>\$0.210</u>            | <u>\$0.0427</u>      |
| Fuel Tax Paid  | \$18,262.50      | \$10,500.00               | \$2,135.00           |
| Shared Collection Allowance Rate   | <u>0.000575</u>  | <u>0.00335</u>            | <u>0.001</u>         |
| Shared Collection Allowance  | \$10.50          | \$35.18                   | \$2.14               |