



## Important Fuel and Pollutants Taxes Renewal Information

GTA-Fuel Insert  
N. 09/20

Florida law requires each licensed terminal supplier, exporter, wholesaler, or producer/importer of pollutants to file a bond with the Department of Revenue. The required bond is equal to three times the average monthly tax levied or due during the preceding 12 calendar months. In addition, each license type is required to obtain a separate bond for motor fuel, diesel fuel, aviation fuel, and pollutants.

Chapter 2020-10, Laws of Florida, increased the maximum bond amount required for each product type from \$100,000 to \$300,000. This increase became effective July 1, 2020.

If your current bond amount is less than three months of tax liability, you will be required to obtain or increase an existing bond up to \$300,000. Please see form DR-157WT, *Additional Fuel Bond Worksheet*, for instructions on how to calculate the additional bond due. This form is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Fuel and Pollutant Taxes section.

**Once you have met the bond amount requirements, your licenses as a terminal supplier, exporter, wholesaler, or producer/importer of pollutants may be renewed for 2021.**

***Note:** Municipalities, counties, school boards, state agencies, federal agencies, and special districts are not required to obtain a bond. In addition, the requirements for an importer's bond were not affected by the law change and do not need to be adjusted unless your current bond is less than 60 days of tax liability for tax on unpaid fuel imported into Florida.*

References: Sections 206.05, 206.90, Florida Statutes; Sections 14 and 16, Chapter 2020-10, Laws of Florida.