



## Tax Information Publication

# TIP

No: 21B05-02

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### Fuel Tax Rates Adjusted Beginning January 1, 2022

Beginning January 1, 2022, the statewide tax rates on motor fuel and diesel fuel will increase. Florida law requires annual adjustments to the state fuel tax rates and the State Comprehensive Enhanced Transportation System (SCETS) tax rate based on the National Consumer Price Index.

#### Motor Fuel

The state tax rate on motor fuel will increase from 18.5 cents per gallon to **19 cents per gallon**. The ninth-cent and local option rates vary by county. For a list of local option and ninth-cent rates by county, review the Motor Fuel Tax Rates chart available on the Florida Department of Revenue's (Department) website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates). The SCETS rate will increase from 8 cents per gallon to **8.3 cents per gallon**. The inspection fee on motor fuel will remain **0.125 cents per gallon**.

#### Diesel Fuel

The state tax rate on diesel fuel will increase from 18.5 cents per gallon to **19 cents per gallon**. The county tax rate (ninth-cent, SCETS, and local option tax rates) on diesel fuel will increase from 15 cents per gallon to **15.3 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 33.5 cents per gallon to **34.3 cents per gallon** statewide.

#### Aviation Fuel

The state tax rate on aviation fuel is **4.27 cents per gallon**.

### Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

**Terminal Suppliers** – In addition to the 19 cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 14.3 cents per gallon, a pollutants tax of 2.071 cents per gallon, and an inspection fee of 0.125 cents per gallon** on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers is 35.496 cents per gallon.

**Terminal Suppliers/Wholesalers** – Terminal suppliers/wholesalers must remit to the Department the local option tax rate above the minimum on motor fuel sold to retail dealers or end users that do not have a wholesaler or terminal supplier license. This rate is in addition to the minimum local option tax of 14.3 cents per gallon collected by terminal suppliers when fuel is removed from a licensed terminal.

A chart listing the 2022 rates for fuel tax, collection allowance, refund, and pollutants tax is on the Department's website at [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel).

### Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as specified in Rule Chapters 12B-5 and 12-24, Florida Administrative Code. There is a \$5,000 penalty if you do not file electronically when obligated to do so.

Returns are due on the 1st and late after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, returns are timely if filed electronically, postmarked or hand delivered on the first business day following the 20th day of the month.

When you electronically pay or you electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th to avoid penalty and interest. For a list of payment due dates, visit **floridarevenue.com/forms** and select the current year's *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

Check the Department's website in January 2022 for sample copies of the 2022 returns with the new tax rates. Select the "Forms and Publications" option under Quick Links.

**References: Chapter 206, Florida Statutes; Rule Chapters 12B-5 and 12-24, Florida Administrative Code**

#### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

#### **Want the latest tax information?**

- ✓ Subscribe to our tax publications or sign up for due date reminders at **[floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)**
- ✓ Visit the Taxpayer Education webpage at **[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education)** for news about live and recorded tax webinars
- ✓ Follow us on Twitter **@FloridaRevenue**

# Revised 2022

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

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3	C	Tax and Collection Allowance Rates by Tax Return and Line Item
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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 2022**

<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	\$0.150	\$0.00	\$0.00125	\$0.06	\$0.083	*\$0.33425
<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	\$0.150	\$0.01	\$0.06	\$0.083	\$0.343	
<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>							
<p align="center"><b>1. Duval County – New ordinances increased Additional Local Option Tax from zero to 5 cents and the Ninth Cent Fuel Tax from zero to 1 cent.</b></p>							

**Exhibit B  
2022 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	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Baker	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Bay	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Bradford	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Brevard	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Broward	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Calhoun	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Charlotte	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Citrus	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Clay	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Collier	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Columbia	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Miami-Dade	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.083	\$0.183	\$0.143	\$0.040	\$0.37425
DeSoto	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Dixie	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Duval	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Escambia	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.04	\$0.083	\$0.193	\$0.143	\$0.050	\$0.38425
Flagler	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Franklin	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Gadsden	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Gilchrist	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425

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	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Gulf	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Hamilton	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Hardee	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Hendry	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.02	\$0.083	\$0.173	\$0.143	\$0.030	\$0.36425
Hernando	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Highlands	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Hillsborough	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Holmes	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Indian River	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Jackson	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Jefferson	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Lafayette	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Lake	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Lee	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Leon	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Levy	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.05	\$0.083	\$0.193	\$0.143	\$0.050	\$0.38425
Liberty	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Madison	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Manatee	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Marion	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Martin	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Monroe	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Nassau	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Okaloosa	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.083	\$0.183	\$0.143	\$0.040	\$0.37425
Okeechobee	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Orange	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Osceola	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Palm Beach	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Pasco	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Pinellas	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Polk	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Putnam	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
St. Johns	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
St. Lucie	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Santa Rosa	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Sarasota	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Seminole	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Sumter	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Suwannee	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Taylor	\$0.190	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.143	\$0.143	\$0.000	\$0.33425
Union	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Volusia	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.203	\$0.143	\$0.060	\$0.39425
Wakulla	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Walton	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425
Washington	\$0.190	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.153	\$0.143	\$0.010	\$0.34425

\* 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)	\$0.33425	Page 4 (Line 8)	\$0.33425	Page 4 (Line 8)	\$0.33425	Page 3 (Line 23)	\$0.33425
	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)	\$0.190	Page 4 (Line 8)	\$0.190	Page 4 (Line 8)	\$0.190	Page 3 (Line 23)	\$0.190
	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 4)							
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)	0.00311	Page 4 (Line 10)	0.00311	Page 4 (Line 10)	0.00311	Page 3 (Line 26)	0.00311
	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)	\$0.083	Page 4 (Line 19)	\$0.083	Page 4 (Line 19)	\$0.083	Page 3 (Line 35)	\$0.083
	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)	0.000568	Page 13 (Line 22)	0.000568	Page 13 (Line 22)	0.000568		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	\$0.01	\$0.05
2	Baker	\$0.01	0
3	Bay	\$0.01	0
4	Bradford	\$0.01	\$0.05
5	Brevard	0	0
6	Broward	\$0.01	\$0.05
7	Calhoun	0	0
8	Charlotte	\$0.01	\$0.05
9	Citrus	\$0.01	\$0.05
10	Clay	\$0.01	\$0.05
11	Collier	\$0.01	\$0.05
12	Columbia	\$0.01	0
13	Miami-Dade	\$0.01	\$0.03
14	DeSoto	\$0.01	\$0.05
15	Dixie	0	0
16	Duval	\$0.01	\$0.05
17	Escambia	\$0.01	\$0.04
18	Flagler	\$0.01	0
19	Franklin	0	0
20	Gadsden	0	0
21	Gilchrist	\$0.01	0
22	Glades	\$0.01	0
23	Gulf	\$0.01	0
24	Hamilton	0	0
25	Hardee	\$0.01	\$0.05
26	Hendry	\$0.01	\$0.02
27	Hernando	\$0.01	\$0.05
28	Highlands	\$0.01	\$0.05
29	Hillsborough	\$0.01	0
30	Holmes	\$0.01	0
31	Indian River	0	0
32	Jackson	\$0.01	0
33	Jefferson	\$0.01	\$0.05
34	Lafayette	0	0
35	Lake	\$0.01	0
36	Lee	\$0.01	\$0.05
37	Leon	\$0.01	\$0.05
38	Levy	0	\$0.05
39	Liberty	\$0.01	0
40	Madison	\$0.01	\$0.05
41	Manatee	\$0.01	\$0.05

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
42	Marion	\$0.01	\$0.05
43	Martin	\$0.01	\$0.05
44	Monroe	\$0.01	\$0.05
45	Nassau	\$0.01	\$0.05
46	Okaloosa	\$0.01	\$0.03
47	Okeechobee	\$0.01	\$0.05
48	Orange	0	0
49	Osceola	\$0.01	\$0.05
50	Palm Beach	\$0.01	\$0.05
51	Pasco	\$0.01	\$0.05
52	Pinellas	\$0.01	0
53	Polk	\$0.01	\$0.05
54	Putnam	\$0.01	\$0.05
55	St. Johns	0	0
56	St. Lucie	\$0.01	\$0.05
57	Santa Rosa	\$0.01	\$0.05
58	Sarasota	\$0.01	\$0.05
59	Seminole	\$0.01	0
60	Sumter	\$0.01	0
61	Suwannee	\$0.01	\$0.05
62	Taylor	0	0
63	Union	\$0.01	0
64	Volusia	\$0.01	\$0.05
65	Wakulla	\$0.01	0
66	Walton	\$0.01	0
67	Washington	\$0.01	0

**Exhibit E  
Pollutants Tax Rates**

<b>Coastal Protection</b>			
<b>Statute</b>	<b>Barrel</b>	<b>Gallon</b>	<b>Products</b>
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**

<b>Application for Fuel Tax Refund</b>						
	<b>Mass Transit System Provider Fuel Tax Return</b>	<b>Local Government User of Diesel Fuel Tax Return</b>	<b>Non-Public Schools</b>	<b>Municipalities, Counties, and School Districts</b>	<b>Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes</b>	<b>Mass Transit System Users</b>
<b>Form Number</b>	<b>DR-309633</b>	<b>DR-309634</b>	<b>DR-190</b>	<b>DR-189</b>	<b>DR-138</b>	<b>DR-160</b>
<b>Gasoline – State Tax</b>						
Credit/Refund Rate	See Exhibit G	\$0.16	\$0.15	\$0.16	\$0.16/\$0.15**	\$0.15
**\$0.15 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)	\$0.293	\$0.16	\$0.15	\$0.16	NA	\$0.15
Credit/Refund Rate (Off-Road Use)	NA	\$0.343	NA	NA	NA	NA
<b>Undyed Diesel – Local Option Tax</b>						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	\$0.143
<b>Dyed Diesel (Tax Due)</b>						
Tax Rate (On-Road Use)	\$0.05	\$0.183	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)**

<b>County Code</b>	<b>County Name</b>	<b>Credit/Refund Rate</b>	<b>County Code</b>	<b>County Name</b>	<b>Credit/Refund Rate (State and Local Option taxes)</b>
1	Alachua	\$0.343	35	Lake	\$0.293
2	Baker	\$0.293	36	Lee	\$0.343
3	Bay	\$0.293	37	Leon	\$0.343
4	Bradford	\$0.343	38	Levy	\$0.343
5	Brevard	\$0.293	39	Liberty	\$0.293
6	Broward	\$0.343	40	Madison	\$0.343
7	Calhoun	\$0.293	41	Manatee	\$0.343
8	Charlotte	\$0.343	42	Marion	\$0.343
9	Citrus	\$0.343	43	Martin	\$0.343
10	Clay	\$0.343	44	Monroe	\$0.343
11	Collier	\$0.343	45	Nassau	\$0.343
12	Columbia	\$0.293	46	Okaloosa	\$0.323
13	Miami-Dade	\$0.323	47	Okeechobee	\$0.343
14	DeSoto	\$0.343	48	Orange	\$0.293
15	Dixie	\$0.293	49	Osceola	\$0.343
16	Duval	\$0.343	50	Palm Beach	\$0.343
17	Escambia	\$0.333	51	Pasco	\$0.343
18	Flagler	\$0.293	52	Pinellas	\$0.293
19	Franklin	\$0.293	53	Polk	\$0.343
20	Gadsden	\$0.293	54	Putnam	\$0.343
21	Gilchrist	\$0.293	55	St. Johns	\$0.293
22	Glades	\$0.293	56	St. Lucie	\$0.343
23	Gulf	\$0.293	57	Santa Rosa	\$0.343
24	Hamilton	\$0.293	58	Sarasota	\$0.343
25	Hardee	\$0.343	59	Seminole	\$0.293

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
26	Hendry	\$0.313	60	Sumter	\$0.293
27	Hernando	\$0.343	61	Suwannee	\$0.343
28	Highlands	\$0.343	62	Taylor	\$0.293
29	Hillsborough	\$0.293	63	Union	\$0.293
30	Holmes	\$0.293	64	Volusia	\$0.343
31	Indian River	\$0.293	65	Wakulla	\$0.293
32	Jackson	\$0.293	66	Walton	\$0.293
33	Jefferson	\$0.343	67	Washington	\$0.293
34	Lafayette	\$0.293			

**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	\$0.193	35	Lake	\$0.143
2	Baker	\$0.143	36	Lee	\$0.193
3	Bay	\$0.143	37	Leon	\$0.193
4	Bradford	\$0.193	38	Levy	\$0.193
5	Brevard	\$0.143	39	Liberty	\$0.143
6	Broward	\$0.193	40	Madison	\$0.193
7	Calhoun	\$0.143	41	Manatee	\$0.193
8	Charlotte	\$0.193	42	Marion	\$0.193
9	Citrus	\$0.193	43	Martin	\$0.193
10	Clay	\$0.193	44	Monroe	\$0.193
11	Collier	\$0.193	45	Nassau	\$0.193
12	Columbia	\$0.143	46	Okaloosa	\$0.173
13	Miami-Dade	\$0.173	47	Okeechobee	\$0.193
14	DeSoto	\$0.193	48	Orange	\$0.143
15	Dixie	\$0.143	49	Osceola	\$0.193
16	Duval	\$0.193	50	Palm Beach	\$0.193
17	Escambia	\$0.183	51	Pasco	\$0.193
18	Flagler	\$0.143	52	Pinellas	\$0.143
19	Franklin	\$0.143	53	Polk	\$0.193
20	Gadsden	\$0.143	54	Putnam	\$0.193
21	Gilchrist	\$0.143	55	St. Johns	\$0.143
22	Glades	\$0.143	56	St. Lucie	\$0.193
23	Gulf	\$0.143	57	Santa Rosa	\$0.193
24	Hamilton	\$0.143	58	Sarasota	\$0.193
25	Hardee	\$0.193	59	Seminole	\$0.143
26	Hendry	\$0.163	60	Sumter	\$0.143
27	Hernando	\$0.193	61	Suwannee	\$0.193
28	Highlands	\$0.193	62	Taylor	\$0.143
29	Hillsborough	\$0.143	63	Union	\$0.143
30	Holmes	\$0.143	64	Volusia	\$0.193
31	Indian River	\$0.143	65	Wakulla	\$0.143
32	Jackson	\$0.143	66	Walton	\$0.143
33	Jefferson	\$0.193	67	Washington	\$0.143
34	Lafayette	\$0.143			

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	0.000568	0.00335	0.001
<b>Example</b>			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>\$0.33425</u>	<u>\$0.190</u>	<u>\$0.0427</u>
Fuel Tax Paid	\$16,712.50	\$9,500.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000568</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$9.50	\$31.83	\$2.14