



Tax Information Publication

TIP

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Florida Motor Fuel Tax Relief Act of 2022 – October 1, 2022 Through October 31, 2022 Retail Dealers

The Florida Motor Fuel Tax Relief Act of 2022 reduces the tax rate on motor fuel by 25.3 cents per gallon from Saturday, October 1, 2022 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 Florida Motor Fuel Tax Relief Act of 2022 include the Municipal (excise), County (excise), Fuel Sales, and State Comprehensive Enhanced Transportation System (SCETS) taxes. See the chart below for an overview of the fuel taxes that are affected by the rate reduction and the months for which the rate reduction would apply.

2022 Tax Rate Chart:

Tax Rate Period	Excise	Sales	Ninth-Cent	Inspection Fee	Local Option	SCETS
01/2022 to 09/2022, 11/2022 and 12/2022	4 cents	15 cents	Varies by County (0 to 1 cents) (no change)	0.125 cents	Varies by County (7 to 11 cents) (no change)	8.3 cents
10/2022	2 cents	0 cents	Varies by County (0 to 1 cents) (no change)	0.125 cents	Varies by County (7 to 11 cents) (no change)	0 cents

A chart with all modified tax, collection allowance, and refund rates is located on the Department of Revenue's (Department) website at floridarevenue.com/taxes/rates.

Inventory Management

The Florida Motor Fuel Tax Relief Act of 2022 requires retail dealers to pass on any savings to their customers. In other words, gallons purchased at the reduced rate must equal the gallons sold to customers without the 25.3 cents per gallon. Managing your inventory to avoid selling more gasoline than you purchase at the reduced rate may save you from a loss when the motor fuel tax reduction period ends.

For example, retail dealers should manage their inventory to ensure the ending inventory on September 30 exceeds the beginning inventory on November 1. This will allow the dealer to charge 25.3 cents per gallon less on the difference between the gallons reported as ending inventory and the gallons reported as beginning inventory after the tax reduction period ends.

Tax Reduction

Customers will expect to see a reduction in the price of the fuel on any invoice representing a sale of motor fuel that occurs in October 2022. A retail dealer may not retain any part of the tax reduction identified in the Florida Motor Fuel Tax Relief Act. The Office of Attorney General may investigate any violations of this act.

Note: The Florida Motor Fuel Tax Relief Act of 2022 does not affect the taxes imposed on diesel or aviation fuel.

Visit floridarevenue.com/SalesTaxHolidays for additional information regarding the fuel tax holiday.

References: Section 47, Chapter 2022-97, Laws of Florida; Sections 206.23 and 206.41, Florida Statutes

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 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.

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