



## Tax Information Publication

# TIP

No: 22B05-03

Date Issued:  
June 14, 2022

### Florida Motor Fuel Tax Relief Act of 2022 – October 1, 2022 Through October 31, 2022 Terminal Suppliers

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 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](http://floridarevenue.com/taxes/rates).

#### Filing Requirements

Licensed terminal suppliers will charge and collect the reduced tax rate on all taxable sales to terminal suppliers, wholesalers, retail dealers and resellers for the duration of the tax relief period. The reduced tax rate includes 2 cents of the Excise Tax, Inspection Fee, and applicable minimum Local Option taxes.

Terminal suppliers will continue to upload their monthly return (Form DR-309631) into Secure-Net using Extensible Markup Language (XML). Report all transactions, including sales and purchases with the reduced tax rate, inventory, and credits. The Department's filing system will be updated to include the adjusted tax, ultimate vendor credit, collection allowance, and shared collection allowance rates for the one-month period.

#### Tax Reduction

As mandated by Florida law, terminal suppliers are required to separately state fuel taxes from the price of the fuel on all invoices unless the sale is made from a retail service station. Invoices representing non-retail service station transactions must reflect the reduced tax rate for the duration of the tax relief period. Sales made prior to October 1, 2022, and after October 31, 2022, should reflect the full tax rate.

Customers will expect to see a reduction in the applicable tax rates on any invoice representing a sale of motor fuel that occurs in October 2022. A terminal supplier 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](https://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](https://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](https://floridarevenue.com/dor/subscribe)
- ✓ Visit the Taxpayer Education webpage at [floridarevenue.com/taxes/education](https://floridarevenue.com/taxes/education) for online guides and tutorials
- ✓ Follow us on Twitter [@FloridaRevenue](https://twitter.com/FloridaRevenue)