



## Tax Information Publication

# TIP

No: 22B05-06

Date Issued:  
November 17, 2022

**Note: Due to a change in a Miami Dade tax rate, the rate calculation in this TIP is only applicable from January 1, 2023 through August 31, 2023. See TIP 23B05-02 for the applicable rates for the period September 1, 2023 – December 31, 2023.**

### Fuel Tax Rates Adjusted Beginning January 1, 2023

Beginning January 1, 2023, 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 19 cents per gallon to **20.2 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 8.3 cents per gallon to **8.6 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 19 cents per gallon to **20.2 cents per gallon**. The county tax rate (ninth-cent, SCETS, and local option tax rates) on diesel fuel will increase from 15.3 cents per gallon to **15.9 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 34.3 cents per gallon to **36.1 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 20.2 cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 14.9 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 37.296 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 14.9 cents per gallon collected by terminal suppliers when fuel is removed from a licensed terminal.

A chart listing the 2023 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 delivered in person 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](http://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 2023 for sample copies of the 2023 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 online guides and tutorials
- ✓ Follow us on Twitter [@FloridaRevenue](https://twitter.com/FloridaRevenue)

# Revised January 1, 2023 - August 31, 2023 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

Page	Exhibit	Description of Exhibit
2	A	Rate Changes for January 1, 2023 through August 31, 2023
2	B	2023 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 2023**

<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	\$0.162	\$0.00	\$0.00125	\$0.06	\$0.089	*\$0.35225
<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	\$0.162	\$0.01	\$0.06	\$0.089	\$0.361	
<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>There are no updates for 2023.</b>							

**Exhibit B  
January 1, 2023 – August 31, 2023 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	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Baker	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Bay	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Bradford	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Brevard	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Broward	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Calhoun	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Charlotte	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Citrus	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Clay	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Collier	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Columbia	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Miami-Dade	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.089	\$0.189	\$0.149	\$0.040	\$0.39225
DeSoto	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Dixie	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Duval	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Escambia	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.04	\$0.089	\$0.199	\$0.149	\$0.050	\$0.40225
Flagler	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Franklin	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Gadsden	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Gilchrist	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225

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	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Gulf	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Hamilton	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Hardee	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Hendry	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.02	\$0.089	\$0.179	\$0.149	\$0.030	\$0.38225
Hernando	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Highlands	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Hillsborough	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Holmes	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Indian River	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Jackson	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Jefferson	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Lafayette	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Lake	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Lee	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Leon	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Levy	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.05	\$0.089	\$0.199	\$0.149	\$0.050	\$0.40225
Liberty	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.089	\$0.159	\$0.149	\$0.010	\$0.36225
Madison	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Manatee	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Marion	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Martin	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Monroe	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Nassau	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Okaloosa	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.089	\$0.189	\$0.149	\$0.040	\$0.39225
Okeechobee	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.089	\$0.209	\$0.149	\$0.060	\$0.41225
Orange	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.089	\$0.149	\$0.149	\$0.000	\$0.35225
Osceola	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Palm Beach	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Pasco	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Pinellas	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.159	\$0.149	\$0.010	\$0.36225
Polk	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Putnam	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
St. Johns	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.149	\$0.149	\$0.000	\$0.35225
St. Lucie	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Santa Rosa	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Sarasota	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Seminole	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.159	\$0.149	\$0.010	\$0.36225
Sumter	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.159	\$0.149	\$0.010	\$0.36225
Suwannee	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Taylor	\$0.202	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.083	\$0.149	\$0.149	\$0.000	\$0.35225
Union	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.159	\$0.149	\$0.010	\$0.36225
Volusia	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.083	\$0.209	\$0.149	\$0.060	\$0.41225
Wakulla	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.159	\$0.149	\$0.010	\$0.36225
Walton	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.159	\$0.149	\$0.010	\$0.36225
Washington	\$0.202	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.083	\$0.159	\$0.149	\$0.010	\$0.36225

\* 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)	\$0.35225	Page 4 (Line 8)	\$0.35225	Page 4 (Line 8)	\$0.35225	Page 3 (Line 23)	\$0.35225
	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)	\$0.202	Page 4 (Line 8)	\$0.202	Page 4 (Line 8)	\$0.202	Page 3 (Line 23)	\$0.202
	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)	0.00302	Page 4 (Line 10)	0.00302	Page 4 (Line 10)	0.00302	Page 3 (Line 26)	0.00302
	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)	\$0.089	Page 4 (Line 19)	\$0.089	Page 4 (Line 19)	\$0.089	Page 3 (Line 35)	\$0.089
	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)	0.000573	Page 13 (Line 22)	0.000573	Page 13 (Line 22)	0.000573		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	\$0.000
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>			
<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	\$0.172	\$0.162	\$0.172	\$0.172/\$0.162**	\$0.162
**\$0.162 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)	\$0.311	\$0.172	\$0.162	\$0.172	NA	\$0.162
Credit/Refund Rate (Off-Road Use)	NA	\$0.361	NA	NA	NA	NA
<b>Undyed Diesel – Local Option Tax</b>						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	\$0.149
<b>Dyed Diesel (Tax Due)</b>						
Tax Rate (On-Road Use)	\$0.05	\$0.189	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	\$0.361	26	Hendry	\$0.331
2	Baker	\$0.311	27	Hernando	\$0.361
3	Bay	\$0.311	28	Highlands	\$0.361
4	Bradford	\$0.361	29	Hillsborough	\$0.311
5	Brevard	\$0.311	30	Holmes	\$0.311
6	Broward	\$0.361	31	Indian River	\$0.311
7	Calhoun	\$0.311	32	Jackson	\$0.311
8	Charlotte	\$0.361	33	Jefferson	\$0.361
9	Citrus	\$0.361	34	Lafayette	\$0.311
10	Clay	\$0.361	35	Lake	\$0.311
11	Collier	\$0.361	36	Lee	\$0.361
12	Columbia	\$0.311	37	Leon	\$0.361
13	Miami-Dade	\$0.341	38	Levy	\$0.361
14	DeSoto	\$0.361	39	Liberty	\$0.311
15	Dixie	\$0.311	40	Madison	\$0.361
16	Duval	\$0.361	41	Manatee	\$0.361
17	Escambia	\$0.351	42	Marion	\$0.361
18	Flagler	\$0.311	43	Martin	\$0.361
19	Franklin	\$0.311	44	Monroe	\$0.361
20	Gadsden	\$0.311	45	Nassau	\$0.361
21	Gilchrist	\$0.311	46	Okaloosa	\$0.341
22	Glades	\$0.311	47	Okeechobee	\$0.361
23	Gulf	\$0.311	48	Orange	\$0.311
24	Hamilton	\$0.311	49	Osceola	\$0.361
25	Hardee	\$0.361	50	Palm Beach	\$0.361

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
51	Pasco	\$0.361	60	Sumter	\$0.311
52	Pinellas	\$0.311	61	Suwannee	\$0.361
53	Polk	\$0.361	62	Taylor	\$0.311
54	Putnam	\$0.361	63	Union	\$0.311
55	St. Johns	\$0.311	64	Volusia	\$0.361
56	St. Lucie	\$0.361	65	Wakulla	\$0.311
57	Santa Rosa	\$0.361	66	Walton	\$0.311
58	Sarasota	\$0.361	67	Washington	\$0.311
59	Seminole	\$0.311			

**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	\$0.199	35	Lake	\$0.199
2	Baker	\$0.149	36	Lee	\$0.199
3	Bay	\$0.149	37	Leon	\$0.179
4	Bradford	\$0.199	38	Levy	\$0.199
5	Brevard	\$0.149	39	Liberty	\$0.149
6	Broward	\$0.199	40	Madison	\$0.199
7	Calhoun	\$0.149	41	Manatee	\$0.199
8	Charlotte	\$0.199	42	Marion	\$0.199
9	Citrus	\$0.199	43	Martin	\$0.149
10	Clay	\$0.199	44	Monroe	\$0.199
11	Collier	\$0.199	45	Nassau	\$0.199
12	Columbia	\$0.149	46	Okaloosa	\$0.149
13	Miami-Dade	\$0.179	47	Okeechobee	\$0.199
14	DeSoto	\$0.199	48	Orange	\$0.199
15	Dixie	\$0.149	49	Osceola	\$0.199
16	Duval	\$0.199	50	Palm Beach	\$0.149
17	Escambia	\$0.189	51	Pasco	\$0.149
18	Flagler	\$0.149	52	Pinellas	\$0.199
19	Franklin	\$0.149	53	Polk	\$0.149
20	Gadsden	\$0.149	54	Putnam	\$0.149
21	Gilchrist	\$0.149	55	St. Johns	\$0.199
22	Glades	\$0.149	56	St. Lucie	\$0.149
23	Gulf	\$0.149	57	Santa Rosa	\$0.149
24	Hamilton	\$0.149	58	Sarasota	\$0.149
25	Hardee	\$0.199	59	Seminole	\$0.199
26	Hendry	\$0.169	60	Sumter	\$0.199
27	Hernando	\$0.199	61	Suwannee	\$0.179
28	Highlands	\$0.199	62	Taylor	\$0.199
29	Hillsborough	\$0.149	63	Union	\$0.149
30	Holmes	\$0.149	64	Volusia	\$0.199
31	Indian River	\$0.149	65	Wakulla	\$0.199
32	Jackson	\$0.149	66	Walton	\$0.199
33	Jefferson	\$0.199	67	Washington	\$0.149
34	Lafayette	\$0.149			

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	0.000573	0.00335	0.001
<b>Example</b>			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>\$0.35225</u>	<u>\$0.202</u>	<u>\$0.0427</u>
Fuel Tax Paid	\$17,612.50	\$10,100.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000573</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$10.10	\$34.84	\$2.14