



Tax Information Publication

TIP

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Fuel Tax Rates Adjusted Beginning January 1, 2024

Beginning January 1, 2024, 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 20.2 cents per gallon to **21 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. The SCETS rate will increase from 8.9 cents per gallon to **9.4 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 20.2 cents per gallon to **21 cents per gallon**. The county tax rate (ninth-cent, SCETS, and local option tax rates) on diesel fuel will increase from 15.9 cents per gallon to **16.4 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 36.1 cents per gallon to **37.4 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 21 cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 15.4 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 **38.596 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 15.4 cents per gallon collected by terminal suppliers when fuel is removed from a licensed terminal.

A chart listing the 2024 rates for fuel tax, collection allowance, refund, and pollutants tax is on the Department's website at 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.

Whether 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 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 2024 for sample copies of the 2024 returns with the new tax rates. Select the "Fuels and Pollutant Taxes" option.

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 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
- ✓ Visit the Taxpayer Education webpage at floridarevenue.com/taxes/education for online guides and tutorials
- ✓ Follow us on **Twitter** and **Instagram**

2024

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

Page	Exhibit	Description of Exhibit
2	A	Rate Changes for 2024
2	B	2024 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 2024**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	Ninth Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	\$0.040	\$0.170	\$0.00	\$0.00125	\$0.06	\$0.094	*\$0.36525
*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.							
Statewide Fuel Taxes on Undyed Diesel Fuel							
	Excise	Sales	Ninth-Cent	Local Option	SCETS	Total	
All Counties	\$0.040	\$0.170	\$0.01	\$0.06	\$0.094	\$0.374	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax	Effective Date of Tax Rate					
All Counties	\$0.0427	July 1, 2019 Forward					
New Taxes Imposed/Repealed:							
1. Miami-Dade - The local option tax will increase from zero to 6 cents.							

**Exhibit B
2024 State Taxes, Inspection Fee, Ninth-Cent, Local Option,
Additional Local Option and SCETS Motor Fuel Taxes**

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
Alachua	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Baker	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Bay	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Bradford	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Brevard	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Broward	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Calhoun	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Charlotte	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Citrus	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Clay	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Collier	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Columbia	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Miami-Dade	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.094	\$0.194	\$0.154	\$0.040	\$0.40525
DeSoto	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Dixie	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Duval	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Escambia	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.04	\$0.094	\$0.204	\$0.154	\$0.050	\$0.41525
Flagler	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Franklin	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Gadsden	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Gilchrist	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525

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	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Gulf	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Hamilton	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Hardee	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Hendry	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.02	\$0.094	\$0.184	\$0.154	\$0.030	\$0.39525
Hernando	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Highlands	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Hillsborough	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Holmes	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Indian River	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Jackson	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Jefferson	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Lafayette	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Lake	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Lee	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Leon	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Levy	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.05	\$0.094	\$0.204	\$0.154	\$0.050	\$0.41525
Liberty	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Madison	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Manatee	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Marion	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Martin	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Monroe	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Nassau	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Okaloosa	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.094	\$0.194	\$0.154	\$0.040	\$0.40525
Okeechobee	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Orange	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Osceola	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Palm Beach	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Pasco	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Pinellas	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Polk	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Putnam	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
St. Johns	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
St. Lucie	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Santa Rosa	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Sarasota	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Seminole	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Sumter	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Suwannee	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Taylor	\$0.210	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.094	\$0.154	\$0.154	\$0.000	\$0.36525
Union	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Volusia	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.094	\$0.214	\$0.154	\$0.060	\$0.42525
Wakulla	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Walton	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525
Washington	\$0.210	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.094	\$0.164	\$0.154	\$0.010	\$0.37525

* 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)	\$0.36520	Page 4 (Line 8)	\$0.36520	Page 4 (Line 8)	\$0.36520	Page 3 (Line 23)	\$0.36520
	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)	\$0.210	Page 4 (Line 8)	\$0.210	Page 4 (Line 8)	\$0.210	Page 3 (Line 23)	\$0.210
	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)	0.00296	Page 4 (Line 10)	0.00296	Page 4 (Line 10)	0.00296	Page 3 (Line 26)	0.00296
	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)	\$0.094	Page 4 (Line 19)	\$0.094	Page 4 (Line 19)	\$0.094	Page 3 (Line 35)	\$0.094
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							
Shared Collection Allowance Add-Back Rates (Schedule 12)								
Gasoline	Page 13 (Line 22)	0.000575	Page 13 (Line 22)	0.000575	Page 13 (Line 22)	0.000575		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**

Coastal Protection			
Statute	Barrel	Gallon	Products
206.9935(1)	\$0.02	\$0.00048	Rate applies to all applicable product types
Water Quality			
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
Inland Protection			
206.9935(3)	\$0.80	\$0.01904	Rate applies to all applicable product types

**Exhibit F
Refund Rates**

Application for Fuel Tax Refund						
	Mass Transit System Provider Fuel Tax Return	Local Government User of Diesel Fuel Tax Return	Non-Public Schools	Municipalities, Counties, and School Districts	Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes	Mass Transit System Users
Form Number	DR-309633	DR-309634	DR-190	DR-189	DR-138	DR-160
Gasoline – State Tax						
Credit/Refund Rate	See Exhibit G	\$0.180	\$0.170	\$0.180	\$0.18/\$0.17**	\$0.170
**\$0.17 applies to commercial aviation purposes only.						
Gasoline – Local Option tax						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
Undyed Diesel						
Credit/Refund Rate (On-Road Use)	\$0.324	\$0.180	\$0.170	\$0.180	NA	\$0.170
Credit/Refund Rate (Off-Road Use)	NA	\$0.361	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	\$0.154
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	\$0.05	\$0.194	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)**

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	\$0.374	26	Hendry	\$0.344
2	Baker	\$0.324	27	Hernando	\$0.374
3	Bay	\$0.324	28	Highlands	\$0.374
4	Bradford	\$0.374	29	Hillsborough	\$0.324
5	Brevard	\$0.324	30	Holmes	\$0.324
6	Broward	\$0.374	31	Indian River	\$0.324
7	Calhoun	\$0.324	32	Jackson	\$0.324
8	Charlotte	\$0.374	33	Jefferson	\$0.374
9	Citrus	\$0.374	34	Lafayette	\$0.324
10	Clay	\$0.374	35	Lake	\$0.324
11	Collier	\$0.374	36	Lee	\$0.374
12	Columbia	\$0.324	37	Leon	\$0.374
13	Miami-Dade	\$0.354	38	Levy	\$0.374
14	DeSoto	\$0.374	39	Liberty	\$0.324
15	Dixie	\$0.324	40	Madison	\$0.374
16	Duval	\$0.374	41	Manatee	\$0.374
17	Escambia	\$0.364	42	Marion	\$0.374
18	Flagler	\$0.324	43	Martin	\$0.374
19	Franklin	\$0.324	44	Monroe	\$0.374
20	Gadsden	\$0.324	45	Nassau	\$0.374
21	Gilchrist	\$0.324	46	Okaloosa	\$0.354
22	Glades	\$0.324	47	Okeechobee	\$0.374
23	Gulf	\$0.324	48	Orange	\$0.324
24	Hamilton	\$0.324	49	Osceola	\$0.374

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
25	Hardee	\$0.374	50	Palm Beach	\$0.374
51	Pasco	\$0.374	60	Sumter	\$0.324
52	Pinellas	\$0.324	61	Suwannee	\$0.374
53	Polk	\$0.374	62	Taylor	\$0.324
54	Putnam	\$0.374	63	Union	\$0.324
55	St. Johns	\$0.324	64	Volusia	\$0.374
56	St. Lucie	\$0.374	65	Wakulla	\$0.324
57	Santa Rosa	\$0.374	66	Walton	\$0.324
58	Sarasota	\$0.374	67	Washington	\$0.324
59	Seminole	\$0.324			

**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	\$0.204	35	Lake	\$0.154
2	Baker	\$0.154	36	Lee	\$0.204
3	Bay	\$0.154	37	Leon	\$0.204
4	Bradford	\$0.204	38	Levy	\$0.204
5	Brevard	\$0.154	39	Liberty	\$0.154
6	Broward	\$0.204	40	Madison	\$0.204
7	Calhoun	\$0.154	41	Manatee	\$0.204
8	Charlotte	\$0.204	42	Marion	\$0.204
9	Citrus	\$0.204	43	Martin	\$0.204
10	Clay	\$0.204	44	Monroe	\$0.204
11	Collier	\$0.204	45	Nassau	\$0.204
12	Columbia	\$0.154	46	Okaloosa	\$0.184
13	Miami-Dade	\$0.184	47	Okeechobee	\$0.204
14	DeSoto	\$0.204	48	Orange	\$0.154
15	Dixie	\$0.154	49	Osceola	\$0.204
16	Duval	\$0.204	50	Palm Beach	\$0.204
17	Escambia	\$0.194	51	Pasco	\$0.204
18	Flagler	\$0.154	52	Pinellas	\$0.154
19	Franklin	\$0.154	53	Polk	\$0.204
20	Gadsden	\$0.154	54	Putnam	\$0.204
21	Gilchrist	\$0.154	55	St. Johns	\$0.154
22	Glades	\$0.154	56	St. Lucie	\$0.204
23	Gulf	\$0.154	57	Santa Rosa	\$0.204
24	Hamilton	\$0.154	58	Sarasota	\$0.204
25	Hardee	\$0.204	59	Seminole	\$0.154
26	Hendry	\$0.174	60	Sumter	\$0.154
27	Hernando	\$0.204	61	Suwannee	\$0.204
28	Highlands	\$0.204	62	Taylor	\$0.154
29	Hillsborough	\$0.154	63	Union	\$0.154
30	Holmes	\$0.154	64	Volusia	\$0.204
31	Indian River	\$0.154	65	Wakulla	\$0.154
32	Jackson	\$0.154	66	Walton	\$0.154
33	Jefferson	\$0.204	67	Washington	\$0.154
34	Lafayette	\$0.154			

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

	Gasoline	Undyed Diesel Fuel	Aviation Fuel
Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance	0.000575	0.00335	0.001
Example			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>\$0.36525</u>	<u>\$0.210</u>	<u>\$0.0427</u>
Fuel Tax Paid	\$18,262.50	\$10,500.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000575</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$10.50	\$35.18	\$2.14