



Tax Information Publication

TIP

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Refund of Taxes Paid on Fuel Used for Agricultural Shipment Or Hurricane Debris Removal After Hurricane Idalia

Certain purchases of motor or undyed diesel fuels are exempt from state and county taxes imposed under parts I and II of Chapter 206, Florida Statutes. This exemption excludes the 2-cent constitutional fuel tax and 0.125 cent inspection fee paid on fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

To qualify for the exemption, the following conditions must be met:

- The fuel must be purchased and used in Florida between August 30, 2023, and June 30, 2024.
- The fuel must be used in a motor vehicle driven or operated on public highways for agricultural shipment or hurricane debris removal.
 - Agricultural shipments include the transportation of agricultural products from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary to an agricultural processing or storage facility.
 - Hurricane debris removal includes the transportation of debris from a farm, nursery, forest, grove, orchard, vineyard, or apiary.
- Agricultural shipments and hurricane debris removal must come from one of the following 17 counties directly impacted by Hurricane Idalia:
 - Charlotte
 - Citrus
 - Columbia
 - Dixie
 - Gilchrist
 - Hamilton
 - Hernando
 - Jefferson
 - Lafayette
 - Levy
 - Madison
 - Manatee
 - Pasco
 - Pinellas
 - Sarasota
 - Suwannee
 - Taylor

The exemption is only available through a refund of tax from the Florida Department of Revenue. Taxpayers seeking a refund must submit *Application for Refund – Fuel Used for Agricultural Shipments or Hurricane Debris Removal* ([Form DR-26-IDALIA](#)) to the Department by December 31, 2024. Form DR-26-IDALIA is available on the Department's website under the Refunds category at floridarevenue.com/forms.

References: Chapter 203-349, Laws of Florida; Emergency Rule 12ER23-18, F.A.C.

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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