



## Tax Information Publication

# TIP

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### Local Option Tax Ordinances Issued by Counties/Local Governments

Any county in the state of Florida, by extraordinary vote of the membership of its governing body or subject to a referendum, may levy a ninth-cent (1 cent) or local option fuel tax (1 to 11 cents) on motor fuel. The imposition of tax shall be levied before October 1 to be effective January 1 of the following year. The October 1 deadline provides the Florida Department of Revenue (Department) with adequate time to notify the public of motor fuel tax rate changes and provides industry with sufficient time to update their accounting and invoicing systems.

If a county's ordinance is set to expire or the county would like to rescind or change a tax rate, the county must notify the Department **by October 1 of the year preceding the year in which the tax rate change shall occur**. In addition, the county must provide the Department with **a certified copy of the interlocal agreement with distribution proportions established in the agreement**.

A decision to rescind a tax may not take effect on any date other than December 31, regardless of when the tax was originally imposed. If a county fails to notify the Department prior to October 1 of the year preceding the change, the new rate will not go into effect until January 1 of the year following the year in which the tax rate change was supposed to occur.

Tax rate levies that were in effect on July 1, 2002, and that expire on August 31 of any year may be reimposed at the current authorized rate provided the tax is levied before July 1 and is effective September 1 of the year of expiration.

Future fuel ordinances, interlocal agreements, and distribution percentages can be emailed to the Department at [FDORFuelDistribution@floridarevenue.com](mailto:FDORFuelDistribution@floridarevenue.com).

It is important to note that the clerk of the board of county commissioners must provide certified copies of any new or amended ordinances to the Florida Department of State within 10 days after enactment by the board. This requirement is in addition to sending any new or amended ordinances to the Department by the July 1 or October 1 deadline.

#### Statutory References

- Section 336.021, Florida Statutes (F.S.) – Levy, administration, and Department notification requirements related to the ninth-cent fuel tax assessed on motor fuel
- Section 336.025, F.S. – Levy, administration, and Department notification requirements related to the local option fuel taxes assessed on motor fuel
- Section 125.66, F.S. – Ordinance notification requirements to the Florida Department of State

### 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 written reply to tax questions, email [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

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