



Tax Information Publication

TIP

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Fuel Tax Rates Adjusted Beginning January 1, 2026

Beginning January 1, 2026, 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 21.5 cents per gallon to **22 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 9.7 cents per gallon to **9.9 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 21.5 cents per gallon to **22 cents per gallon**. The county tax rate (ninth-cent, SCETS, and local option tax rates) on diesel fuel will increase from 16.7 cents per gallon to **16.9 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 38.2 cents per gallon to **38.9 cents per gallon** statewide.

Aviation Fuel

Beginning January 1, 2026, aviation fuel tax is repealed.

Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the 22 cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 15.9 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 **40.096 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 15.9 cents per gallon collected by terminal suppliers when fuel is removed from a licensed terminal.

A chart listing the 2026 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.

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 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 2026 for sample copies of the 2026 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** or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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2026

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

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4	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)
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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).
9	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 2026

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	\$0.180	\$0.00	\$0.00125	\$0.06	\$0.099	*\$0.38025
*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	\$0.180	\$0.01	\$0.06	\$0.099	\$0.389

Statewide Fuel Taxes on Aviation Fuel		
	State Tax	Effective Date of Tax Rate
All Counties	\$0.0000	Repealed January 1, 2026
New Taxes Imposed/Repealed: 1. Baker County – New ordinance increases Additional Local Option Tax from zero to 5 cents. 2. Seminole County – New ordinance increases Additional Local Option Tax from zero to 5 cents.		

Exhibit B
2026 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	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Baker	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Bay	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Bradford	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Brevard	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Broward	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Calhoun	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Charlotte	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Citrus	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Clay	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Collier	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Columbia	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Miami-Dade	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.099	\$0.199	\$0.159	\$0.040	\$0.42025
DeSoto	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Dixie	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Duval	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Escambia	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.04	\$0.099	\$0.209	\$0.159	\$0.050	\$0.43025
Flagler	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Franklin	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Gadsden	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Gilchrist	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025

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	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Gulf	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Hamilton	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Hardee	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Hendry	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.02	\$0.099	\$0.189	\$0.159	\$0.030	\$0.41025
Hernando	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Highlands	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Hillsborough	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Holmes	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Indian River	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Jackson	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Jefferson	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Lafayette	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Lake	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Lee	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Leon	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Levy	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.05	\$0.099	\$0.209	\$0.159	\$0.050	\$0.43025
Liberty	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Madison	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Manatee	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Marion	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Martin	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Monroe	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Nassau	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Okaloosa	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.099	\$0.199	\$0.159	\$0.040	\$0.42025
Okeechobee	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Orange	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Osceola	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Palm Beach	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Pasco	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Pinellas	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Polk	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Putnam	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
St. Johns	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
St. Lucie	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Santa Rosa	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Sarasota	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Seminole	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Sumter	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Suwannee	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Taylor	\$0.220	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.099	\$0.159	\$0.159	\$0.000	\$0.38025
Union	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Volusia	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.099	\$0.219	\$0.159	\$0.060	\$0.44025
Wakulla	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Walton	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025
Washington	\$0.220	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.099	\$0.169	\$0.159	\$0.010	\$0.39025

*** 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	
	DR-309631		DR-309632		DR-309635	
	State Tax, Inspection Fee, and Minimum Local Option Tax					
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10)	\$0.38025	Page 4 (Line 8)	\$0.38025	Page 4 (Line 8)	\$0.38025
	Page 13 (Line 5)		Page 13 (Line 5)			
	Page 13 (Line 19)		Page 13 (Line 19)			
	Page 17 (Line 2)					
Undyed Diesel	Page 4 (Line 10)	\$0.220	Page 4 (Line 8)	\$0.220	Page 4 (Line 8)	\$0.220
	Page 13 (Line 5)		Page 13 (Line 5)			
	Page 13 (Line 19)		Page 13 (Line 19)			
	Page 17 (Line 2)					
Collection Allowance (Gasoline)	Page 4 (Line 11)	0.00289	Page 4 (Line 9)	0.00289	Page 4 (Line 9)	0.00289
	Page 13 (Line 7)		Page 13 (Line 7)			
	Page 17 (Line 4)					
Collection Allowance (Undyed Diesel)	Page 4 (Line 12)	0.0067	Page 4 (Line 10)	0.0067	Page 4 (Line 10)	0.0067
	Page 13 (Line 7)		Page 13 (Line 7)			
	Page 17 (Line 4)					

Local Option Tax (Gasoline)						
Local Option Tax Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D
Collection Allowance	Page 4 (Line 15)	0.011	Page 4 (Line 13)	0.011	Page 4 (Line 13)	0.011
Local Option Tax Not Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D

Local Option Tax (Undyed Diesel)						
Local Option Tax Entitled to Collection Allowance	Page 4 (Line 18)	\$0.07	Page 4 (Line 16)	\$0.07	Page 4 (Line 16)	\$0.07
	Page 13 (Line 9)		Page 13 (Line 9)			
	Page 17 (Line 6)					
Collection Allowance	Page 4 (Line 19)	0.011	Page 4 (Line 17)	0.011	Page 4 (Line 17)	0.011
	Page 13 (Line 11)		Page 13 (Line 11)			
	Page 17 (Line 8)					
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 20)	\$0.099	Page 4 (Line 18)	\$0.099	Page 4 (Line 18)	\$0.099
	Page 13 (Line 13)		Page 13 (Line 13)			
	Page 17 (Line 10)					

Shared Collection Allowance Add-Back Rates (Schedule 12)						
Gasoline	Page 13 (Line 21)	0.000579	Page 13 (Line 21)	0.000579	N/A	N/A
Undyed Diesel	Page 13 (Line 21)	0.00335	Page 13 (Line 21)	0.00335	N/A	N/A

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	\$0.050
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	\$0.050
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
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

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
58	Sarasota	\$0.010	\$0.050
59	Seminole	\$0.010	\$0.050
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	\$0.190	\$0.180	\$0.190	\$0.190/\$0.180**	\$0.180
**\$0.180 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)	\$0.339	\$0.190	\$0.180	\$0.190	NA	\$0.180
Credit/Refund Rate (Off-Road Use)	NA	\$0.389	NA	NA	NA	NA

			Application for Fuel Tax Refund			
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	\$0.159
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	\$0.05	\$0.199	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	\$0.389	26	Hendry	\$0.359
2	Baker	\$0.389	27	Hernando	\$0.389
3	Bay	\$0.339	28	Highlands	\$0.389
4	Bradford	\$0.389	29	Hillsborough	\$0.339
5	Brevard	\$0.339	30	Holmes	\$0.339
6	Broward	\$0.389	31	Indian River	\$0.339
7	Calhoun	\$0.339	32	Jackson	\$0.389
8	Charlotte	\$0.389	33	Jefferson	\$0.389
9	Citrus	\$0.389	34	Lafayette	\$0.339
10	Clay	\$0.389	35	Lake	\$0.339
11	Collier	\$0.389	36	Lee	\$0.389
12	Columbia	\$0.339	37	Leon	\$0.389
13	Miami-Dade	\$0.369	38	Levy	\$0.389
14	DeSoto	\$0.389	39	Liberty	\$0.339
15	Dixie	\$0.339	40	Madison	\$0.389
16	Duval	\$0.389	41	Manatee	\$0.389
17	Escambia	\$0.379	42	Marion	\$0.389
18	Flagler	\$0.339	43	Martin	\$0.389
19	Franklin	\$0.339	44	Monroe	\$0.389
20	Gadsden	\$0.339	45	Nassau	\$0.389
21	Gilchrist	\$0.339	46	Okaloosa	\$0.369
22	Glades	\$0.339	47	Okeechobee	\$0.389
23	Gulf	\$0.339	48	Orange	\$0.339
24	Hamilton	\$0.339	49	Osceola	\$0.389
25	Hardee	\$0.389	50	Palm Beach	\$0.389

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
51	Pasco	\$0.389	60	Sumter	\$0.339
52	Pinellas	\$0.339	61	Suwannee	\$0.389
53	Polk	\$0.389	62	Taylor	\$0.339
54	Putnam	\$0.389	63	Union	\$0.339
55	St. Johns	\$0.339	64	Volusia	\$0.389
56	St. Lucie	\$0.389	65	Wakulla	\$0.339
57	Santa Rosa	\$0.389	66	Walton	\$0.339
58	Sarasota	\$0.389	67	Washington	\$0.339
59	Seminole	\$0.389			

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	\$0.209	35	Lake	\$0.159
2	Baker	\$0.209	36	Lee	\$0.209
3	Bay	\$0.159	37	Leon	\$0.209
4	Bradford	\$0.209	38	Levy	\$0.209
5	Brevard	\$0.159	39	Liberty	\$0.159
6	Broward	\$0.209	40	Madison	\$0.209
7	Calhoun	\$0.159	41	Manatee	\$0.209
8	Charlotte	\$0.209	42	Marion	\$0.209
9	Citrus	\$0.209	43	Martin	\$0.209
10	Clay	\$0.209	44	Monroe	\$0.209
11	Collier	\$0.209	45	Nassau	\$0.209
12	Columbia	\$0.159	46	Okaloosa	\$0.189
13	Miami-Dade	\$0.189	47	Okeechobee	\$0.209
14	DeSoto	\$0.209	48	Orange	\$0.159
15	Dixie	\$0.159	49	Osceola	\$0.209
16	Duval	\$0.209	50	Palm Beach	\$0.209
17	Escambia	\$0.199	51	Pasco	\$0.209
18	Flagler	\$0.159	52	Pinellas	\$0.159
19	Franklin	\$0.159	53	Polk	\$0.209
20	Gadsden	\$0.159	54	Putnam	\$0.209
21	Gilchrist	\$0.159	55	St. Johns	\$0.159
22	Glades	\$0.159	56	St. Lucie	\$0.209
23	Gulf	\$0.159	57	Santa Rosa	\$0.209
24	Hamilton	\$0.159	58	Sarasota	\$0.209
25	Hardee	\$0.209	59	Seminole	\$0.209
26	Hendry	\$0.179	60	Sumter	\$0.159
27	Hernando	\$0.209	61	Suwannee	\$0.209
28	Highlands	\$0.209	62	Taylor	\$0.159
29	Hillsborough	\$0.159	63	Union	\$0.159
30	Holmes	\$0.159	64	Volusia	\$0.209
31	Indian River	\$0.159	65	Wakulla	\$0.159
32	Jackson	\$0.209	66	Walton	\$0.159
33	Jefferson	\$0.209	67	Washington	\$0.159
34	Lafayette	\$0.159			

This schedule must be used to determine the refund rate for the gasoline portion of Part II (DR-138 and DR-160).

Exhibit I
Shared Collection Allowance Rates

	Gasoline	Undyed Diesel Fuel
Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance	0.000579	0.00335
Example		
Gallons	50,000	50,000
State Fuel Tax Rate	<u>\$0.38025</u>	<u>\$0.220</u>
Fuel Tax Paid	\$19,012.50	\$11,000.00
Shared Collection Allowance Rate	<u>0.000579</u>	<u>0.00335</u>
Shared Collection Allowance	\$11.00	\$36.85