



Tax Information Publication

TIP

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Gas and Sulfur Production Tax Rates for 2025-2026

Producers of Gas and Sulfur

On July 1 of each year, the tax rates for production of gas and sulfur are adjusted as provided by law. The adjusted rates must be used when completing the Florida Department of Revenue's *Declaration of Estimated Gas and Sulfur Production Tax* (Form DR-144ES) beginning with the July 2025 estimated payment. Form DR-144ES will be mailed to all active accounts during the last week of July.

Gas Production	
Tax Year	Tax Rate
Effective July 1, 2025	\$0.171 per MCF

Gas Production Tax Rate Calculation:

$$\begin{aligned} & \$0.171 \text{ (Base Rate)} \\ & \times 1.00247 \text{ (Base Rate Adjustment)} \\ & \hline & \$0.171 \text{ per MCF (1,000 cubic feet)} \end{aligned}$$

Sulfur Production	
Tax Year	Tax Rate
Effective July 1, 2025	\$6.38 per ton

Sulfur Production Tax Rate Calculation:

$$\begin{aligned} & \$2.43 \text{ (Base Rate)} \\ & \times 2.62712 \text{ (Base Rate Adjustment)} \\ & \hline & \$6.38 \text{ per ton} \end{aligned}$$

The rates are calculated based on the previous calendar year's producer price indices published by the U.S. Department of Labor's Bureau of Labor Statistics.

References: Sections 211.025 and 211.026, Florida Statutes

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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