



Florida Department of Revenue
Tax Information Publication

TIP

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Notify the Department of Changes to County Fuel Tax by October 1

Recent legislation changed the date by which any county electing to impose or change a county fuel tax must notify the Department. The new notification date is **October 1** for the county fuel tax rate change to be effective the following January 1. The county fuel taxes affected are: the ninth cent fuel tax; the local option tax on motor fuel and diesel fuel; and the additional local option tax on motor fuel.

The county must provide the following information to the Department by October 1:

- Notification of any new county fuel tax or any change in a current county fuel tax rate;
- A certified copy of the local ordinance imposing or changing a county fuel tax; and
- If applicable, a certified copy of any interlocal agreement providing for the distribution of a new county fuel tax or changing the distribution of a current county fuel tax.

Any county electing to rescind a county fuel tax must notify the Department by **November 1**, and provide a certified copy of any local ordinance rescinding the tax. The effective date of the expiration of the county fuel tax must be December 31. The law did not change this date.

References: Sections 27 and 28, Chapter 2012-174, Laws of Florida; sections 336.021 and 336.025, 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 our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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