



Tax Information Publication

TIP

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Fuel Tax Rates Adjusted Beginning January 1, 2019

Beginning January 1, 2019, 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 17.7 cents per gallon to **18.1 cents per gallon**. The local option rate varies by county and the ninth cent will remain the same. The SCETS rate will increase from 7.6 cents per gallon to **7.8 cents per gallon**. The inspection fee on motor fuel will remain **.125 cents per gallon**. For a list of local option rates by county, review the *Motor Fuel Tax Rates* chart available on the Department's website at floridarevenue.com/taxes/rates.

Diesel Fuel

The state tax rate on diesel fuel will increase from 17.7 cents per gallon to **18.1 cents per gallon**. The county tax rate (ninth cent, SCETS, and local option tax rates) on diesel fuel will increase from 14.6 cents per gallon to **14.8 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 32.3 cents per gallon to **32.9 cents per gallon** statewide.

Aviation Fuel

The state tax rate on aviation fuel will remain at **6.9 cents per gallon** until June 30, 2019. Effective July 1, 2019, the state tax rate on aviation fuel will decrease from 6.9 cents per gallon to **4.27 cents per gallon**.

Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the 18.1 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 13.8 cents per gallon and an inspection fee of .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 32.025 cents per gallon.

Wholesalers – Wholesalers must remit to the Department of Revenue the local option tax rate above the minimum on motor fuel sold to retail dealers or end-users. This rate is in addition to the minimum local option tax of 13.8 cents per gallon collected by terminal suppliers.

A chart listing the 2019 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, state or federal holiday, returns are timely if filed electronically, postmarked or hand-delivered on the first business day following the 20th.

When you electronically pay only or you electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5:00 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 *Florida eServices Calendar of Due Dates* (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 at **floridarevenue.com/forms** in January of 2019 for sample copies of the 2019 returns with the new tax rates.

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 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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Revised 2019 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

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**Exhibit A
Rate Changes for 2019**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	9th Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	0.040	0.141	0.00	.00125	0.06	0.078	0.32025*
*- 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	9th Cent	Local Option	SCETS	Total	
All Counties	0.040	0.141	0.01	0.06	0.078	0.329	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax	Effective Date of Tax Rate					
All Counties	0.069	January 1, 2019 to June 30, 2019					
	0.0427	July 1, 2019 Forward					
New Taxes Imposed/Repealed:							
1. Nassau County – New ordinance levied an Additional Local Option Tax of five cents.							
2. Bradford County - New ordinances levied an Additional Local Option Tax of five cents and a Ninth Cent Tax of one cent.							
3. The excise tax on aviation gasoline, jet fuel, and kerosene will be reduced from 6.9 cents per gallon to 4.27 cents per gallon beginning July 1, 2019.							

**Exhibit B
2019 State Taxes, Inspection Fee, Ninth Cent, Local Option,
Additional Local Option and SCETS Motor Fuel Taxes**

COUNTY	STATE TAXES	Inspection Fee	9TH-CENT	Local Option	Additional Local Option	SCETS	*COUNTY TOTAL	Minimum Local Option	Local Option Above Minimum	**TOTAL TAX IMPOSED
Alachua	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Baker	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Bay	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Bradford	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Brevard	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Broward	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Calhoun	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Charlotte	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Citrus	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Clay	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Collier	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Columbia	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Miami-Dade	0.181	0.00125	0.01	0.06	0.03	0.078	0.178	0.138	0.04	0.36025
DeSoto	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Dixie	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Duval	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Escambia	0.181	0.00125	0.01	0.06	0.04	0.078	0.188	0.138	0.05	0.37025
Flagler	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Franklin	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Gadsden	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Gilchrist	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025

COUNTY	STATE TAXES	Inspection Fee	9TH-CENT	Local Option	Additional Local Option	SCETS	*COUNTY TOTAL	Minimum Local Option	Local Option Above Minimum	**TOTAL TAX IMPOSED
Glades	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Gulf	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Hamilton	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Hardee	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Hendry	0.181	0.00125	0.01	0.06	0.02	0.078	0.168	0.138	0.03	0.35025
Hernando	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Highlands	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Hillsborough	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Holmes	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Indian River	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Jackson	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Jefferson	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Lafayette	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Lake	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Lee	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Leon	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Levy	0.181	0.00125	0.00	0.06	0.05	0.078	0.188	0.138	0.05	0.37025
Liberty	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Madison	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Manatee	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Marion	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Martin	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Monroe	0.181	0.00125	0.01	0.06	0.03	0.078	0.178	0.138	0.04	0.36025
Nassau	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Okaloosa	0.181	0.00125	0.01	0.06	0.03	0.078	0.178	0.138	0.04	0.36025
Okeechobee	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Orange	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Osceola	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Palm Beach	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Pasco	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Pinellas	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Polk	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Putnam	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
St. Johns	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
St. Lucie	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Santa Rosa	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Sarasota	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Seminole	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Sumter	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Suwannee	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Taylor	0.181	0.00125	0.00	0.06	0.00	0.078	0.138	0.138	0.00	0.32025
Union	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Volusia	0.181	0.00125	0.01	0.06	0.05	0.078	0.198	0.138	0.06	0.38025
Wakulla	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Walton	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025
Washington	0.181	0.00125	0.01	0.06	0.00	0.078	0.148	0.138	0.01	0.33025

* County Total = 9th 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		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10)	0.32025	Page 4 (Line 8)	0.32025	Page 4 (Line 8)	0.32025	Page 3 (Line 23)	0.32025
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier		
DR-309631		DR-309632		DR-309635		DR-182		
State Tax, Inspection Fee, and Minimum Local Option Tax								
Undyed Diesel	Page 4 (Line 10)	0.181	Page 4 (Line 8)	0.181	Page 4 (Line 8)	0.181	Page 3 (Line 23)	0.181
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Aviation	Page 4 (Line 11)	0.069/ 0.0427	Page 4 (Line 9)	0.069/ 0.0427	Page 4 (Line 9)	0.069/ 0.0427	Page 3 (Line 22)	0.069/ 0.0427
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24B)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Collection Allowance (Gasoline)	Page 4 (Line 12)	0.00319	Page 4 (Line 10)	0.00319	Page 4 (Line 10)	0.00319	Page 3 (Line 26)	0.00319
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Undyed Diesel)	Page 4 (Line 13)	0.0067	Page 4 (Line 11)	0.0067	Page 4 (Line 11)	0.0067	Page 3 (Line 27)	0.0067
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Aviation)	Page 4 (Line 12)	0.002	Page 4 (Line 10)	0.002	Page 4 (Line 10)	0.002	Page 3 (Line 25)	0.002
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Local Option Tax (Gasoline)								
Local Option Tax Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Collection Allowance	Page 4 (Line 16)	0.011	Page 4 (Line 14)	0.011	Page 4 (Line 14)	0.011	Page 3 (Line 30)	0.011
Local Option Tax Not Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Local Option Tax (Undyed Diesel)								
Local Option Tax Entitled to Collection Allowance	Page 4 (Line 19)	0.070	Page 4 (Line 17)	0.070	Page 4 (Line 17)	0.070	Page 3 (Line 33)	0.070
	Page 13 (Line 10)		Page 13 (Line 10)		Page 13 (Line 10)			
	Page 17 (Line 6)							
Collection Allowance	Page 4 (Line 20)	0.011	Page 4 (Line 18)	0.011	Page 4 (Line 18)	0.011	Page 3 (Line 34)	0.011
	Page 13 (Line 12)		Page 13 (Line 12)		Page 13 (Line 12)			
	Page 17 (Line 8)							
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	0.078	Page 4 (Line 19)	0.078	Page 4 (Line 19)	0.078	Page 3 (Line 35)	0.078
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							

Shared Collection Allowance Add-back Rates (Schedule 12)							
Gasoline	Page 13 (Line 22)	0.001595	Page 13 (Line 22)	0.001595	Page 13 (Line 22)	0.001595	NA
Undyed Diesel	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335	NA
Aviation	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001	NA

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	0.000
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	0.000	0.000
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	0.000
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	0.030
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

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
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
58	Sarasota	0.010	0.050
59	Seminole	0.010	0.000
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	0.151	0.141	0.151	0.151/ 0.141**	0.141
**- .141 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)	0.279	0.151	0.141	0.151	NA	0.141
Credit/Refund Rate (Off-road Use)	NA	0.329	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	0.138
Dyed Diesel (Tax Due)						
Tax Rate (On-road Use)	0.05	0.178	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	0.329	35	Lake	0.279
2	Baker	0.279	36	Lee	0.329
3	Bay	0.279	37	Leon	0.329
4	Bradford	0.329	38	Levy	0.329
5	Brevard	0.279	39	Liberty	0.279
6	Broward	0.329	40	Madison	0.329
7	Calhoun	0.279	41	Manatee	0.329
8	Charlotte	0.329	42	Marion	0.329
9	Citrus	0.329	43	Martin	0.329
10	Clay	0.329	44	Monroe	0.309
11	Collier	0.329	45	Nassau	0.329
12	Columbia	0.279	46	Okaloosa	0.309
13	Miami-Dade	0.309	47	Okeechobee	0.329
14	DeSoto	0.329	48	Orange	0.279
15	Dixie	0.279	49	Osceola	0.329
16	Duval	0.279	50	Palm Beach	0.329
17	Escambia	0.319	51	Pasco	0.329
18	Flagler	0.279	52	Pinellas	0.279
19	Franklin	0.279	53	Polk	0.329
20	Gadsden	0.279	54	Putnam	0.329
21	Gilchrist	0.279	55	St. Johns	0.279
22	Glades	0.279	56	St. Lucie	0.329
23	Gulf	0.279	57	Santa Rosa	0.329
24	Hamilton	0.279	58	Sarasota	0.329
25	Hardee	0.329	59	Seminole	0.279
26	Hendry	0.299	60	Sumter	0.279
27	Hernando	0.329	61	Suwannee	0.329
28	Highlands	0.329	62	Taylor	0.279
29	Hillsborough	0.279	63	Union	0.279
30	Holmes	0.279	64	Volusia	0.329
31	Indian River	0.279	65	Wakulla	0.279
32	Jackson	0.279	66	Walton	0.279
33	Jefferson	0.329	67	Washington	0.279
34	Lafayette	0.279			

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	0.188	35	Lake	0.138
2	Baker	0.138	36	Lee	0.188
3	Bay	0.138	37	Leon	0.188
4	Bradford	0.188	38	Levy	0.188
5	Brevard	0.138	39	Liberty	0.138
6	Broward	0.188	40	Madison	0.188
7	Calhoun	0.138	41	Manatee	0.188
8	Charlotte	0.188	42	Marion	0.188
9	Citrus	0.188	43	Martin	0.188
10	Clay	0.188	44	Monroe	0.168
11	Collier	0.188	45	Nassau	0.188
12	Columbia	0.138	46	Okaloosa	0.168
13	Miami-Dade	0.168	47	Okeechobee	0.188
14	DeSoto	0.188	48	Orange	0.138
15	Dixie	0.138	49	Osceola	0.188
16	Duval	0.138	50	Palm Beach	0.188
17	Escambia	0.178	51	Pasco	0.188
18	Flagler	0.138	52	Pinellas	0.138
19	Franklin	0.138	53	Polk	0.188
20	Gadsden	0.138	54	Putnam	0.188
21	Gilchrist	0.138	55	St. Johns	0.138
22	Glades	0.138	56	St. Lucie	0.188
23	Gulf	0.138	57	Santa Rosa	0.188
24	Hamilton	0.138	58	Sarasota	0.188
25	Hardee	0.188	59	Seminole	0.138
26	Hendry	0.158	60	Sumter	0.138
27	Hernando	0.188	61	Suwannee	0.188
28	Highlands	0.188	62	Taylor	0.138
29	Hillsborough	0.138	63	Union	0.138
30	Holmes	0.138	64	Volusia	0.188
31	Indian River	0.138	65	Wakulla	0.138
32	Jackson	0.138	66	Walton	0.138
33	Jefferson	0.188	67	Washington	0.138
34	Lafayette	0.138			

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

Exhibit I
Shared Collection Allowance Rates

Gasoline	Undyed Diesel	Aviation
0.001596	0.00335	0.001