

Florida Department of Revenue
Tax Information Publication

TIP 98B5-02
DATE ISSUED: Dec 01, 1998

Broward County Increases the
"Additional Local Option Fuel Tax"
Beginning January 1, 1999

Beginning January 1, 1999, fuel taxes will increase by one cent per gallon in Broward County. Fuel tax licensees who file Form DR-309641 (Schedule 11 - Gallons of Gasoline Delivered to Retail Locations and End Users - Local Option Tax Collected) will increase the collection of the motor fuel Additional Local Option Fuel Tax from three cents to four cents per gallon. The one-cent increase in the additional local option fuel tax is imposed by Broward County Ordinance No. 98-14. **The total county fuel tax rate for Broward County will be 15 cents per gallon on motor fuel.**

January 1999 returns, reflecting the new tax rate, will be mailed in mid-January. The January return is due February 1, 1999, and is late after February 22, 1999. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

Also, visit our Web site at <http://sun6.dms.state.fl.us/dor/> for forms and other information.

References:

Ordinance No. 98-14

Section 206.41, F.S.