

**Florida Department of Revenue  
Tax Information Publication**

TIP 00B05-02

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**Motor Coaches / Fuel Tax Refunds**

Purchasers of undyed diesel fuel, which is used exclusively in qualified motor coaches, can apply for refunds of fuel taxes paid on undyed diesel fuel purchased in Florida and used while idling for either the purpose of running climate control systems or for maintaining electrical systems of the coaches. A "qualified motor coach" is a privately owned vehicle that:

- \* Has an on-board computer capable of measuring diesel fuel consumed in Florida during idling, separate from diesel fuel consumed to propel the vehicle in this state.
- \* Has a gross vehicle weight of at least 33,000 pounds, and is designed to carry nine or more passengers.
- \* Is used exclusively in the commercial application of transporting passengers for compensation.

**Refund Procedures**

- \* **On and after June 14, 2000**, persons qualifying for motor coach refunds are allowed one claim for refund per calendar year.
- \* **For the initial calendar year (2000), annual refund claims will include taxes paid on undyed diesel fuel used in qualified motor coaches during the period between June 14, 2000 and December 31, 2000.** All refund claims for calendar year 2000 must be submitted to the Department of Revenue no later than April 1, 2001.
- \* Motor coach refund applicants must submit either original purchase invoices or copies of original purchase invoices showing Florida fuel taxes paid or, in lieu of original invoices, applicants may submit a schedule of Florida purchases containing the following information:
  - \* The name, post office address, and residence address of the

purchaser.

- \* The number of gallons purchased.
- \* The date on which the purchase was made.
- \* The price paid for the diesel fuel.
- \* The Florida fuel tax paid on the diesel fuel.
- \* The name and place of business of the seller of the diesel fuel.
- \* The license number, or other identification number, of the motor coach.
- \* The Federal Employee's Identification Number or Department of Environmental Protection storage tank facility identification number for the seller's location.

Potential refund applicants should ensure that they are maintaining proper documentation, which will permit the Department to authorize the refund. For each motor coach, it is suggested that potential applicants maintain records of all diesel fuel purchased in Florida, records from the on-board computer of fuel consumed during idle vs. fuel consumed to propel the vehicle, and records documenting the mileage traveled in Florida vs. mileage traveled in other states.

**REMEMBER: TO QUALIFY FOR REFUND, A MOTOR COACH MUST HAVE AN ON-BOARD COMPUTER CAPABLE OF SEPARATING FUEL CONSUMED DURING IDLING IN FLORIDA FROM FUEL CONSUMED IN FLORIDA TO PROPEL THE MOTOR COACH. ADDITIONALLY, THE ALLOWABLE REFUND WILL BE THE DIFFERENCE BETWEEN FUEL TAXES PAID ON GALLONS OF FUEL USED BY THE MOTOR COACH IN FLORIDA DURING IDLING MINUS APPLICABLE SALES TAX ON THE COST OF THE SAME GALLONS.**

#### **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.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- \* Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- \* Fax your form request to the DOR Distribution Center at 850-922-2208, or
- \* Call the DOR Distribution Center at 850-488-8422, or
- \* Mail your form request to:  
DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE,  
168A BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,  
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- \* visit us online at <http://sun6.dms.state.fl.us/dor/>,
- or
- \* call the service center nearest you.

References:

Sections 206.41, 206.8745, F.S.

Section 2, Chapter 2000-266, L.O.F.