

Florida Department of Revenue Tax Information Publication

TIP 01B05-03

Date Issued: Dec 01, 2001

**Fuel Taxes Adjusted Beginning January 1, 2002**

Beginning January 1, 2002, 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 13.6 cents per gallon to **13.9 cents per gallon**. Please see the enclosed Year 2002 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes chart for the appropriate fuel tax for your county.

**Diesel Fuel**

The tax rate on diesel fuel will increase from 25.9 cents per gallon to **26.4 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 13.6 cents per gallon to 13.9 cents per gallon, and the SCETS and local option tax rates, which will increase from 12.3 cents per gallon to 12.5 cents per gallon statewide.

**Aviation Fuel**

The state tax rate on aviation fuel will remain at **6.9 cents per gallon**.

**Counties with Local Option Tax Rate Changes**

Additionally, beginning January 1, 2002, **local option tax rate changes take effect in Leon County and Taylor County**. Changes took effect in Hamilton County and in Taylor County on September 1, 2001. Please see the enclosed Year 2002 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes chart for the appropriate fuel tax for each county.

**Filing Your Return**

January 2002 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2002, and is late after February 20, 2002. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

**References: Chapter 206; and 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](http://www.myflorida.com/dor). Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

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

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

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

**2002 STATE TAXES, NINTH-CENT, LOCAL OPTION,  
ADDITIONAL LOCAL OPTION AND SCETS MOTOR FUEL TAXES**

COUNTY	STATE TAXES	9TH-CENT	L/O	ADDL L/O	SCETS	COUNTY TOTAL	TOTAL
Alachua	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Baker	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Bay	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Bradford	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Brevard	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Broward	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Calhoun	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Charlotte	\$0.139	\$0.00	\$0.06	\$0.05	\$0.055	\$0.165	\$0.304
Citrus	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Clay	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Collier	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Columbia	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Miami-Dade	\$0.139	\$0.01	\$0.06	\$0.03	\$0.055	\$0.155	\$0.294
DeSoto	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Dixie	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Duval	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Escambia	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Flagler	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Franklin	\$0.139	\$0.00	\$0.05	\$0.00	\$0.046	\$0.096	\$0.235
Gadsden	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Gilchrist	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Glades	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Gulf	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Hamilton	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Hardee	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Hendry	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Hernando	\$0.139	\$0.01	\$0.06	\$0.02	\$0.055	\$0.145	\$0.284
Highlands	\$0.139	\$0.01	\$0.06	\$0.03	\$0.055	\$0.155	\$0.294
Hillsborough	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Holmes	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Indian River	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Jackson	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Jefferson	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Lafayette	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254

COUNTY	STATE TAXES	9TH-CENT	L/O	ADDL L/O	SCETS	COUNTY TOTAL	TOTAL
Lake	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Lee	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Leon	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Levy	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Liberty	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Madison	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Manatee	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Marion	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Martin	\$0.139	\$0.00	\$0.06	\$0.02	\$0.055	\$0.135	\$0.274
Monroe	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Nassau	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Okaloosa	\$0.139	\$0.00	\$0.05	\$0.00	\$0.046	\$0.096	\$0.235
Okeechobee	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Orange	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Osceola	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Palm Beach	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Pasco	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Pinellas	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Polk	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Putnam	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
St. Johns	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
St. Lucie	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Santa Rosa	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Sarasota	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Seminole	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Sumter	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Suwannee	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Taylor	\$0.139	\$0.00	\$0.06	\$0.00	\$0.055	\$0.115	\$0.254
Union	\$0.139	\$0.01	\$0.05	\$0.00	\$0.055	\$0.115	\$0.254
Volusia	\$0.139	\$0.01	\$0.06	\$0.05	\$0.055	\$0.175	\$0.314
Wakulla	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Walton	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264
Washington	\$0.139	\$0.01	\$0.06	\$0.00	\$0.055	\$0.125	\$0.264

**RATE CHANGES FOR YEAR 2002**

**NEW TAXES IMPOSED/REPEALED**

Hamilton County - Increased 3¢ Local Option Tax to 6¢ effective 09/01/01. Ord# 2001-03.  
 Leon County - 1¢ Ninth-cent imposed effective 01/01/02. Ord# 2001-15.  
 Taylor County - Repealed the 1¢ Ninth-cent tax effective 08/31/01. Ord# 2001-6.  
 Increased 4¢ Local Option to 6¢ effective 01/01/02 to 08/31/2005. Ord#2001-7.

**EXTENSIONS OF EXISTING TAXES**

Brevard County - Extended 6¢ to 08/31/2011. Ord#2000-52.  
 Jefferson County - Extended 2¢ of the 6¢ L/O to maintain 6¢. Ord# 2001-02.  
 St. Lucie County - Extended 3¢ of the 5¢ Addl L/O to maintain 5¢. Ord# 2001-05.