

Florida Department of Revenue
Tax Information Publication

TIP 04B05-06

Dated: December 20, 2004

Fuel Taxes Adjusted Beginning January 1, 2005

Beginning January 1, 2005, 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 14.3 cents per gallon to **14.5 cents per gallon**. Please see the enclosed *Year 2005 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 27.0 cents per gallon to **27.3 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 14.3 cents per gallon to 14.5 cents per gallon, and the SCETS and local option tax rates, which will increase from 12.7 cents per gallon to 12.8 cents per gallon statewide.

Aviation Fuel

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

Minimum Local Option Tax Collected at Fuel Terminals

Terminal Suppliers – In addition to the \$0.145 state fuel taxes collected at the loading rack, terminal suppliers must also collect a minimum local option fuel tax in the amount of \$0.099 on each gallon of gasoline sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on gasoline sold to wholesalers shall be \$0.244 per gallon.

Wholesalers – Wholesalers must remit to the Department of Revenue the local option tax on gasoline sold to retail dealers or end-users above the minimum \$0.099 collected by terminal suppliers.

Please see the enclosed *Year 2005 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes* chart for the appropriate fuel tax for your county. [Tax Chart PDF file.](#)

Filing Your Return

January 2005 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return

is due February 1, 2005, and is late after February 20, 2005. 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, Florida Statutes; 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 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, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

2005 STATE TAXES, NINTH-CENT, LOCAL OPTION, ADDITIONAL LOCAL OPTION AND SCETS MOTOR FUEL TAXES

COUNTY	STATE TAXES	9TH-CENT	Local Option	Add'l Local Option	SCETS	COUNTY TOTAL	* Minimum Local Option	** Local Option Above Minimum	TOTAL TAX IMPOSED
Alachua	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Baker	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Bay	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Bradford	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Brevard	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Broward	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Calhoun	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Charlotte	\$0.145	\$0.00	\$0.06	\$0.05	\$0.058	\$0.168	\$0.099	\$0.069	\$0.313
Citrus	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Clay	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Collier	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Columbia	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Miami-Dade	\$0.145	\$0.01	\$0.06	\$0.03	\$0.058	\$0.158	\$0.099	\$0.059	\$0.303
DeSoto	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Dixie	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Duval	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Escambia	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Flagler	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Franklin	\$0.145	\$0.00	\$0.05	\$0.00	\$0.049	\$0.099	\$0.099	\$0.000	\$0.244
Gadsden	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Gilchrist	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Glades	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Gulf	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Hamilton	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Hardee	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Hendry	\$0.145	\$0.01	\$0.06	\$0.02	\$0.058	\$0.148	\$0.099	\$0.049	\$0.293
Hernando	\$0.145	\$0.01	\$0.06	\$0.02	\$0.058	\$0.148	\$0.099	\$0.049	\$0.293
Highlands	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Hillsborough	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Holmes	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Indian River	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Jackson	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Jefferson	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Lafayette	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263

COUNTY	STATE TAXES	9TH-CENT	Local Option	Add'l Local Option	SCETS	COUNTY TOTAL	* Minimum Local Option	** Local Option Above Minimum	TOTAL TAX IMPOSED
Lake	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Lee	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Leon	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Levy	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Liberty	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Madison	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Manatee	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Marion	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Martin	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Monroe	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Nassau	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Okaloosa	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Okeechobee	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Orange	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Osceola	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Palm Beach	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Pasco	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Pinellas	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Polk	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Putnam	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
St. Johns	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
St. Lucie	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Santa Rosa	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Sarasota	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Seminole	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Sumter	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Suwannee	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Taylor	\$0.145	\$0.00	\$0.06	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Union	\$0.145	\$0.01	\$0.05	\$0.00	\$0.058	\$0.118	\$0.099	\$0.019	\$0.263
Volusia	\$0.145	\$0.01	\$0.06	\$0.05	\$0.058	\$0.178	\$0.099	\$0.079	\$0.323
Wakulla	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Walton	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273
Washington	\$0.145	\$0.01	\$0.06	\$0.00	\$0.058	\$0.128	\$0.099	\$0.029	\$0.273

RATE CHANGES FOR 2005

NEW TAXES IMPOSED/REPEALED						
No change in county taxes for 2005.						
* STATEWIDE FUEL TAXES ON MOTOR FUEL (GASOLINE)						
Excise	Sales	9th Cent	L/O	SCETS	TOTAL	
All Counties	\$0.040	\$0.105	\$0.00	\$0.05	\$0.049	\$0.244
See county schedule above for local option taxes above statewide minimum, from \$0.00 to \$0.08						
STATEWIDE FUEL TAXES ON UNDYED DIESEL FUEL						
Excise	Sales	9th Cent	L/O	SCETS	TOTAL	
All Counties	\$0.040	\$0.105	\$0.01	\$0.06	\$0.058	\$0.273

*** Minimum Local Option Tax shall be collected by terminal suppliers at the point of removal through the terminal loading rack. The total minimum tax**

**** Local Option Tax above the minimum shall be collected and remitted by licensed wholesalers and terminal suppliers upon each sale, delivery, or consignment to retail dealers, resellers, and end users.**