

Florida Department of Revenue
Tax Information Publication

TIP 06B05-02

Date Issued: April 28, 2006

Changes in Refunds Granted on Use of Undyed Diesel Fuel Used For Unloading Bulk Cargo by Pumping

Florida's fuel tax law authorizes a refund of a portion of fuel taxes paid on purchases of undyed diesel fuel that is consumed by a power take-off or by engine exhaust for the purpose of unloading bulk cargo by pumping. Rule 12B-5.130, Florida Administrative Code, grants a refund of fuel taxes paid on 10 gallons of undyed diesel fuel for each full load of cargo pumped from a qualifying vehicle. To adequately administer the refund, Rule 12B-5.130(2), Florida Administrative Code, was amended to define the term "full load" to mean 54,000 pounds of dry bulk cargo and the equivalent weight in gallons of liquid bulk cargo pumped by a qualifying vehicle. Fifty-four thousand (54,000) pounds was determined to be a full load based on the difference between the minimum gross vehicular weight of 26,001 pounds included in the definition of commercial carriers found in s. 320.01(26), Florida Statutes, and the maximum weight of 80,000 pounds allowed on Florida highways found in s. 316.535(4), Florida Statutes, rounded to the nearest 10 pounds.

Form DR-309639, *Application for Refund of Tax Paid on Undyed Diesel Used for Off-road or Other Exempt Purposes*, has been amended to add Schedule 1D, *Full Load Pump-off Product List* (copy attached), which lists 167 liquid products and the total number of gallons of each product (based on the per-gallon weight of each product) that equals 54,000 pounds. The numbers in the "Gallons" columns on the Full Load Pump-off Product List represent the total number of gallons of each product that must be pumped from a qualifying vehicle to qualify for one full-load pump-off.

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.

Persons with hearing or speech impairments may 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.