



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 13B05-02

Date Issued:  
June 28, 2013

**Change in the Registration Requirement for  
Certain Biodiesel Fuel Manufacturers**

Effective July 1, 2013, section 206.02, Florida Statutes is amended to relieve municipalities, counties, or school districts from the requirement to obtain a wholesaler license if they manufacture biodiesel fuel for self-consumption.

Instead, a municipality, county, or school district that manufactures biodiesel for its own use must obtain a local government user of diesel fuel license by filing a *Florida Fuel Tax Application* (Form DR-156). Upon receipt of the license, the local government must file a *Local Government User of Diesel Fuel Tax Return* (Form DR-309634) each month to account for biodiesel produced and product remaining in inventory. A local government user of diesel fuel must remit the required tax owed on all biodiesel manufactured for its own use.

A municipality, county, or school district that manufactures biodiesel fuel for sale must obtain a wholesaler's license by filing a *Florida Fuel Tax Application* (Form DR-156). Upon receipt of the license, a municipality, county, or school district must file a *Wholesaler/Importer Fuel Tax Return* (Form DR-309632), and remit the required tax to the Department.

**References: Chapter 2013-142, Laws of Florida; Chapter 206, Florida Statutes; Rule Chapter 12B-5, Florida Administrative Code**

**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 Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)
- ✓ Follow us on Twitter @MyFLDOR\_TaxInfo