



## Tax Information Publication

# TIP

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### Gas and Sulfur Production Tax Rates for 2018-2019

#### Producers of Gas and Sulfur

On July 1 of each year, the tax rates for production of gas and sulfur are adjusted as provided by law. The adjusted rates must be used when completing the *Declaration of Estimated Gas and Sulfur Production Tax* (Form DR-144ES) beginning with the July 2018 estimated payment. Form DR-144ES will be mailed to all active accounts during the last week of July.

Gas Production	
Tax Year	Tax Rate
Effective July 1, 2018	\$0.219 per MCF

#### Gas Production Tax Rate Calculation:

$$\begin{aligned} & \$0.171 \text{ (Base Rate)} \\ & \times 1.28182 \text{ (Base Rate Adjustment)} \\ & \hline & \$0.219 \text{ per MCF (1,000 cubic feet)} \end{aligned}$$

Sulfur Production	
Tax Year	Tax Rate
Effective July 1, 2018	\$5.38 per ton

#### Sulfur Production Tax Rate Calculation:

$$\begin{aligned} & \$2.43 \text{ (Base Rate)} \\ & \times 2.21493 \text{ (Base Rate Adjustment)} \\ & \hline & \$5.38 \text{ per ton} \end{aligned}$$

The rates are calculated based on the previous calendar year's producer price indices published by the United States Bureau of Labor Statistics.

**References: Sections 211.025 and 211.026, 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 the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

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