

Florida Motor Fuel Tax Relief Act of 2022
October 1, 2022 through October 31, 2022
Florida Fuel Tax, Collection Allowance, Refund, and
Pollutants Tax Rates

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8	H	Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax. This schedule is used by qualified mass transit system providers, farmers, commercial fishermen, and aviation ground support companies to determine the refund rate on gasoline (Part II of Form DR-138 and DR-160).
8	I	Shared Collection Allowance Rates – Terminal Suppliers and Importers may not offset tax by the collection allowance unless 50% of the collection allowance is shared with any purchaser licensed as a wholesaler or terminal supplier in Florida. The rates in this exhibit can be multiplied by the fuel tax paid to calculate the shared collection allowance.

Exhibit A
Rate Changes for October 1, 2022 through October 31, 2022

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	Ninth Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	\$0.020	\$0.00	\$0.00	\$0.00125	\$0.06	\$0.00	*\$0.08125
* Total does not include local option taxes above the statewide minimum collected and remitted by licensed wholesalers and terminal suppliers on each sale, delivery, or consignment to retail dealers, resellers, and end users. See Exhibit B for the local option tax above the minimum on motor fuel.							
Statewide Fuel Taxes on Undyed Diesel Fuel							
	Excise	Sales	Ninth Cent	Local Option	SCETS	Total	
All Counties	\$0.040	\$0.150	\$0.01	\$0.06	\$0.083	\$0.343	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax	Effective Date of Tax Rate					
All Counties	\$0.0427	July 1, 2019 Forward					
New Taxes Imposed/Repealed:							
<p align="center">1. Duval County – New ordinances increased Additional Local Option Tax from zero to 5 cents and the Ninth-Cent Fuel Tax from zero to 1 cent.</p>							

Exhibit B
State Taxes, Inspection Fee, Ninth Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes

COUNTY	STATE TAXES	INSPECTION FEE	NINTH CENT	LOCAL OPTION	ADDITIONAL LOCAL OPTION	SCETS	*COUNTY TOTAL	MINIMUM LOCAL OPTION	LOCAL OPTION ABOVE MINIMUM	**TOTAL TAX IMPOSED
Alachua	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Baker	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Bay	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Bradford	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Brevard	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Broward	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Calhoun	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Charlotte	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Citrus	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Clay	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Collier	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Columbia	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Miami-Dade	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.00	\$0.100	\$0.060	\$0.040	\$0.12125
DeSoto	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Dixie	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Duval	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Escambia	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.04	\$0.00	\$0.110	\$0.060	\$0.050	\$0.13125
Flagler	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Franklin	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Gadsden	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Gilchrist	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125

COUNTY	STATE TAXES	INSPECTION FEE	NINTH CENT	LOCAL OPTION	ADDITIONAL LOCAL OPTION	SCETS	*COUNTY TOTAL	MINIMUM LOCAL OPTION	LOCAL OPTION ABOVE MINIMUM	**TOTAL TAX IMPOSED
Glades	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Gulf	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Hamilton	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Hardee	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Hendry	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.02	\$0.00	\$0.090	\$0.060	\$0.030	\$0.11125
Hernando	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Highlands	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Hillsborough	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Holmes	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Indian River	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Jackson	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Jefferson	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Lafayette	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Lake	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Lee	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Leon	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Levy	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.05	\$0.00	\$0.110	\$0.060	\$0.050	\$0.13125
Liberty	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Madison	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Manatee	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Marion	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Martin	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Monroe	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Nassau	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Okaloosa	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.00	\$0.100	\$0.060	\$0.040	\$0.12125
Okeechobee	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Orange	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Osceola	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Palm Beach	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Pasco	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Pinellas	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Polk	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Putnam	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
St. Johns	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
St. Lucie	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Santa Rosa	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Sarasota	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Seminole	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Sumter	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Suwannee	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Taylor	\$0.02	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.00	\$0.060	\$0.060	\$0.000	\$0.08125
Union	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Volusia	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.00	\$0.120	\$0.060	\$0.060	\$0.14125
Wakulla	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Walton	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125
Washington	\$0.02	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.00	\$0.070	\$0.060	\$0.010	\$0.09125

* County Total = Ninth Cent + Local Option + Additional Local Option + SCETS

** Total Tax Imposed = County Total + State Taxes + Inspection Fee

Exhibit C
Tax and Collection Allowance Rates
By Form and Line Item

	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10)	\$0.08125	Page 4 (Line 8)	\$0.08125	Page 4 (Line 8)	\$0.08125	Page 3 (Line 23)	\$0.08125
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Undyed Diesel	Page 4 (Line 10)	\$0.190	Page 4 (Line 8)	\$0.190	Page 4 (Line 8)	\$0.190	Page 3 (Line 23)	\$0.190
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 4)							
Aviation	Page 4 (Line 11)	\$0.0427	Page 4 (Line 9)	\$0.0427	Page 4 (Line 9)	\$0.0427	Page 3 (Line 22)	\$0.0427
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24B)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Collection Allowance (Gasoline)	Page 4 (Line 12)	0.00862	Page 4 (Line 10)	0.00862	Page 4 (Line 10)	0.00862	Page 3 (Line 26)	0.00862
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Undyed Diesel)	Page 4 (Line 13)	0.0067	Page 4 (Line 11)	0.0067	Page 4 (Line 11)	0.0067	Page 3 (Line 27)	0.0067
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Aviation)	Page 4 (Line 12)	0.002	Page 4 (Line 10)	0.002	Page 4 (Line 10)	0.002	Page 3 (Line 25)	0.002
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Local Option Tax (Gasoline)								
Local Option Tax Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Collection Allowance	Page 4 (Line 16)	0.011	Page 4 (Line 14)	0.011	Page 4 (Line 14)	0.011	Page 3 (Line 30)	0.011
Local Option Tax Not Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Local Option Tax (Undyed Diesel)								
Local Option Tax Entitled to Collection Allowance	Page 4 (Line 19)	\$0.070	Page 4 (Line 17)	\$0.070	Page 4 (Line 17)	\$0.070	Page 3 (Line 33)	\$0.070
	Page 13 (Line 10)		Page 13 (Line 10)		Page 13 (Line 10)			
	Page 17 (Line 6)							
Collection Allowance	Page 4 (Line 20)	0.011	Page 4 (Line 18)	0.011	Page 4 (Line 18)	0.011	Page 3 (Line 34)	0.011
	Page 13 (Line 12)		Page 13 (Line 12)		Page 13 (Line 12)			
	Page 17 (Line 8)							

	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	\$0.083	Page 4 (Line 19)	\$0.083	Page 4 (Line 19)	\$0.083	Page 3 (Line 35)	\$0.083
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							
Shared Collection Allowance Add-Back Rates (Schedule 12)								
Gasoline	Page 13 (Line 22)	0.000246	Page 13 (Line 22)	0.000246	Page 13 (Line 22)	0.000246		NA
Undyed Diesel	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335		NA
Aviation	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001		NA

Exhibit D
Local Option Tax Entitled and Not Entitled to Collection Allowance
(Gasoline, Gasohol, and Fuel Grade Ethanol)

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
1	Alachua	\$0.01	\$0.05
2	Baker	\$0.01	0
3	Bay	\$0.01	0
4	Bradford	\$0.01	\$0.05
5	Brevard	0	0
6	Broward	\$0.01	\$0.05
7	Calhoun	0	0
8	Charlotte	\$0.01	\$0.05
9	Citrus	\$0.01	\$0.05
10	Clay	\$0.01	\$0.05
11	Collier	\$0.01	\$0.05
12	Columbia	\$0.01	0
13	Miami-Dade	\$0.01	\$0.03
14	DeSoto	\$0.01	\$0.05
15	Dixie	0	0
16	Duval	\$0.01	\$0.05
17	Escambia	\$0.01	\$0.04
18	Flagler	\$0.01	0
19	Franklin	0	0
20	Gadsden	0	0
21	Gilchrist	\$0.01	0
22	Glades	\$0.01	0
23	Gulf	\$0.01	0
24	Hamilton	0	0
25	Hardee	\$0.01	\$0.05
26	Hendry	\$0.01	\$0.02
27	Hernando	\$0.01	\$0.05
28	Highlands	\$0.01	\$0.05
29	Hillsborough	\$0.01	0
30	Holmes	\$0.01	0
31	Indian River	0	0
32	Jackson	\$0.01	0
33	Jefferson	\$0.01	\$0.05
34	Lafayette	0	0
35	Lake	\$0.01	0
36	Lee	\$0.01	\$0.05
37	Leon	\$0.01	\$0.05
38	Levy	0	\$0.05
39	Liberty	\$0.01	0
40	Madison	\$0.01	\$0.05
41	Manatee	\$0.01	\$0.05

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
42	Marion	\$0.01	\$0.05
43	Martin	\$0.01	\$0.05
44	Monroe	\$0.01	\$0.05
45	Nassau	\$0.01	\$0.05
46	Okaloosa	\$0.01	\$0.03
47	Okeechobee	\$0.01	\$0.05
48	Orange	0	0
49	Osceola	\$0.01	\$0.05
50	Palm Beach	\$0.01	\$0.05
51	Pasco	\$0.01	\$0.05
52	Pinellas	\$0.01	0
53	Polk	\$0.01	\$0.05
54	Putnam	\$0.01	\$0.05
55	St. Johns	0	0
56	St. Lucie	\$0.01	\$0.05
57	Santa Rosa	\$0.01	\$0.05
58	Sarasota	\$0.01	\$0.05
59	Seminole	\$0.01	0
60	Sumter	\$0.01	0
61	Suwannee	\$0.01	\$0.05
62	Taylor	0	0
63	Union	\$0.01	0
64	Volusia	\$0.01	\$0.05
65	Wakulla	\$0.01	0
66	Walton	\$0.01	0
67	Washington	\$0.01	0

**Exhibit E
Pollutants Tax Rates**

Coastal Protection			
Statute	Barrel	Gallon	Products
206.9935(1)	\$0.02	\$0.00048	Rate applies to all applicable product types
Water Quality			
206.9935(2)	0.00	\$0.025	Motor Oil and Other Lubricants
	0.00	\$0.059	Solvents
	\$0.05	\$0.00119	Petroleum Products, Chlorine, and Pesticides
	0.00	\$5.00	Perchloroethylene
	\$0.02	\$0.00048	Ammonia
Inland Protection			
206.9935(3)	\$0.80	\$0.01904	Rate applies to all applicable product types

**Exhibit F
Refund Rates**

Application for Fuel Tax Refund						
	Mass Transit System Provider Fuel Tax Return	Local Government User of Diesel Fuel Tax Return	Non-Public Schools	Municipalities, Counties, and School Districts	Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes	Mass Transit System Users
Form Number	DR-309633	DR-309634	DR-190	DR-189	DR-138	DR-160
Gasoline – State Tax						
Credit/Refund Rate	See Exhibit G	\$0.00	\$0.00	\$0.00	\$0.00/\$0.00**	\$0.00
**\$.0 applies to commercial aviation purposes only.						
Gasoline – Local Option tax						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
Undyed Diesel						
Credit/Refund Rate (On-Road Use)	\$0.293	\$0.16	\$0.15	\$0.16	NA	\$0.15
Credit/Refund Rate (Off-Road Use)	NA	\$0.343	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	\$0.143
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	\$0.05	\$0.183	NA	NA	NA	NA

NA – Refund, credit or tax rate does not apply.

**Exhibit G
Licensed Mass Transit System Provider
Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)**

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	\$0.11	35	Lake	\$0.06
2	Baker	\$0.06	36	Lee	\$0.11
3	Bay	\$0.06	37	Leon	\$0.11
4	Bradford	\$0.11	38	Levy	\$0.11
5	Brevard	\$0.06	39	Liberty	\$0.06
6	Broward	\$0.11	40	Madison	\$0.11
7	Calhoun	\$0.06	41	Manatee	\$0.11
8	Charlotte	\$0.11	42	Marion	\$0.11
9	Citrus	\$0.11	43	Martin	\$0.11
10	Clay	\$0.11	44	Monroe	\$0.11
11	Collier	\$0.11	45	Nassau	\$0.11
12	Columbia	\$0.06	46	Okaloosa	\$0.09
13	Miami-Dade	\$0.09	47	Okeechobee	\$0.11
14	DeSoto	\$0.11	48	Orange	\$0.06
15	Dixie	\$0.06	49	Osceola	\$0.11
16	Duval	\$0.11	50	Palm Beach	\$0.11
17	Escambia	\$0.10	51	Pasco	\$0.11
18	Flagler	\$0.06	52	Pinellas	\$0.06
19	Franklin	\$0.06	53	Polk	\$0.11
20	Gadsden	\$0.06	54	Putnam	\$0.11
21	Gilchrist	\$0.06	55	St. Johns	\$0.06
22	Glades	\$0.06	56	St. Lucie	\$0.11
23	Gulf	\$0.06	57	Santa Rosa	\$0.11
24	Hamilton	\$0.06	58	Sarasota	\$0.11
25	Hardee	\$0.11	59	Seminole	\$0.06

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
26	Hendry	\$0.08	60	Sumter	\$0.06
27	Hernando	\$0.11	61	Suwannee	\$0.11
28	Highlands	\$0.11	62	Taylor	\$0.06
29	Hillsborough	\$0.06	63	Union	\$0.06
30	Holmes	\$0.06	64	Volusia	\$0.11
31	Indian River	\$0.06	65	Wakulla	\$0.06
32	Jackson	\$0.06	66	Walton	\$0.06
33	Jefferson	\$0.11	67	Washington	\$0.06
34	Lafayette	\$0.06			

Exhibit H
Refundable Portion of Local Option and
State Comprehensive Enhanced Transportation System (SCETS) Tax

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	\$0.110	35	Lake	\$0.060
2	Baker	\$0.060	36	Lee	\$0.110
3	Bay	\$0.060	37	Leon	\$0.110
4	Bradford	\$0.110	38	Levy	\$0.110
5	Brevard	\$0.060	39	Liberty	\$0.060
6	Broward	\$0.110	40	Madison	\$0.110
7	Calhoun	\$0.060	41	Manatee	\$0.110
8	Charlotte	\$0.110	42	Marion	\$0.110
9	Citrus	\$0.110	43	Martin	\$0.110
10	Clay	\$0.110	44	Monroe	\$0.110
11	Collier	\$0.110	45	Nassau	\$0.110
12	Columbia	\$0.060	46	Okaloosa	\$0.090
13	Miami-Dade	\$0.090	47	Okeechobee	\$0.110
14	DeSoto	\$0.110	48	Orange	\$0.060
15	Dixie	\$0.060	49	Osceola	\$0.110
16	Duval	\$0.110	50	Palm Beach	\$0.110
17	Escambia	\$0.100	51	Pasco	\$0.110
18	Flagler	\$0.060	52	Pinellas	\$0.060
19	Franklin	\$0.060	53	Polk	\$0.110
20	Gadsden	\$0.060	54	Putnam	\$0.110
21	Gilchrist	\$0.060	55	St. Johns	\$0.060
22	Glades	\$0.060	56	St. Lucie	\$0.110
23	Gulf	\$0.060	57	Santa Rosa	\$0.110
24	Hamilton	\$0.060	58	Sarasota	\$0.110
25	Hardee	\$0.110	59	Seminole	\$0.060
26	Hendry	\$0.080	60	Sumter	\$0.060
27	Hernando	\$0.110	61	Suwannee	\$0.110
28	Highlands	\$0.110	62	Taylor	\$0.060
29	Hillsborough	\$0.060	63	Union	\$0.060
30	Holmes	\$0.060	64	Volusia	\$0.110
31	Indian River	\$0.060	65	Wakulla	\$0.060
32	Jackson	\$0.060	66	Walton	\$0.060
33	Jefferson	\$0.110	67	Washington	\$0.060
34	Lafayette	\$0.060			

This schedule must be used to determine the refund rate for the gasoline portion of Part II (DR-138 & DR-160).

Exhibit I
Shared Collection Allowance Rates

	Gasoline	Undyed Diesel Fuel	Aviation Fuel
Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance	0.000246	0.00335	0.001
Example			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>\$0.08125</u>	<u>\$0.190</u>	<u>\$0.0427</u>
Fuel Tax Paid	\$4062.50	\$9,500.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000246</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$1.00	\$31.83	\$2.14