

Florida Department of Revenue
Tax Information Publication

TIP 01B05-01

Date Issued: Jul 31, 2001

FUEL TAXES ADJUSTED EFFECTIVE SEPTEMBER 1, 2001

Local fuel tax rates in two counties will change effective September 1, 2001.

Hamilton County, Florida

The Hamilton County Board of County Commissioners approved Ordinance No. 2001-03, re-imposing a local option fuel tax at the increased rate of 6 cents pursuant to Section 336.025(1)(a), Florida Statutes. The imposition of this tax will be for a two-year period, beginning September 1, 2001, with an expiration date of August 30, 2003. This increases the local option fuel tax from 3 cents to 6 cents and results in an increase of the State Comprehensive Enhanced Transportation System (SCETS) tax from 2.7 cents to 5.3 cents per gallon. Effective September 1, 2001, the new tax rate on motor fuel for Hamilton County will be 11.3 cents per gallon plus the statewide tax rate of 13.6 cents per gallon for a total of 24.9 cents per gallon.

Taylor County, Florida

The Taylor County Board of County Commissioners approved Ordinance No. 2001-6, which repeals the ninth cent fuel tax (formerly known as the 1 cent voted gas tax) on motor fuel. The effective date of this repeal is August 31, 2001. This decreases the State Comprehensive Enhanced Transportation System (SCETS) tax from 4.4 cents to 3.5 cents per gallon. Effective September 1, 2001, the new tax rate on motor fuel for Taylor County will be 7.5 cents per gallon plus the statewide tax rate of 13.6 cents per gallon, for a total of 21.1 cents per gallon.

Revised Rate Chart Attached

Attached is a revised rate chart showing the state and county

motor fuel tax rates for September 1, 2001, through December 31, 2001.

Filing Your Return

September 2001 returns, reflecting the new Schedule 11 tax rates, will be mailed to fuel tax licensees in mid-September. Filers using the Department-provided software to file their returns electronically will be notified regarding an updated version of the software, reflecting the new rates.

References: Chapter 206, Florida Statutes; Sections 336.021 and 336.025, Florida Statutes

Attachment: Revised Chart (PDF Document)

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 Tax Information Services, Monday through Friday, 8:00 a.m., to 7:00 p.m., ET, at 800-352-3671 (for Florida residents only), 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL. 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.