



Florida Department of Revenue Tax Information Publication

TIP

No: 13B05-01

Date Issued:
December 9, 2013

Fuel Tax Rates Adjusted Beginning January 1, 2014

Beginning January 1, 2014, the statewide tax rates on motor fuel and diesel fuel will increase. Florida law requires annual adjustments to the state fuel tax rates and the State Comprehensive Enhanced Transportation System (SCETS) tax rate, based on the national Consumer Price Index.

Motor Fuel

The state tax rate on motor fuel will increase from 16.9 cents per gallon to **17.1 cents per gallon**. The inspection fee on motor fuel will remain .125 cents per gallon. The county tax rate (ninth cent, SCETS, and local option tax rates) on motor fuel is different for each county. See the *Motor Fuel Tax Rates* chart posted on the Department's website for a list of local option rates by county.

Diesel Fuel

The state tax rate on diesel fuel will increase from 16.9 cents per gallon to **17.1 cents per gallon**. The county tax rate (the ninth cent, SCETS, and local option tax rates) on diesel fuel is the same for each county and will increase from 14.1 cents per gallon to **14.2 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 31 cents per gallon to **31.3 cents per gallon** statewide.

Aviation Fuel

The state tax rate on aviation fuel will remain at **6.9 cents per gallon**.

Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the 17.1 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax in the amount of 11 cents per gallon and an inspection fee of .125 cents per gallon** on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers shall be 28.225 cents per gallon.

Wholesalers – Wholesalers must remit to the Department of Revenue the local option tax rate above the minimum on motor fuel sold to retail dealers or end-users. This rate is in addition to the minimum local option tax of 11 cents per gallon collected by terminal suppliers.

A chart listing the 2014 fuel tax, collection allowance, refund, and pollutants tax rates is on the Department's website at www.myflorida.com/dor/taxes/fuel/.

Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as defined by the Florida Administrative Code. There is a \$5,000 penalty if you are obligated and do not file electronically.

Your return is due to the Department on the 1st day of the month following the collection period. Your return will be considered late if it is not filed by the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, your return will be considered timely if filed by the next business day.

Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

If you pay electronically, you must submit your payment and receive a confirmation number before 5:00 p.m., ET, on the business day before the date the tax is due.

In January 2014, sample copies of the 2014 returns with the new tax rates will be on our Forms and Publications web page.

References: 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 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**
- ✓ Follow us on Twitter @MyFLDOR_TaxInfo

Revised 2014

Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

Page	Exhibit	Description of Exhibit
2	A	Rate Changes for 2014
2	B	2014 State Taxes, Inspection Fee, Ninth Cent, Local Option, Additional Local Option, and SCETS Fuel Taxes
3	C	Tax and Collection Allowance Rates by Form and Line Item
5	D	Local Option Tax Entitled and Not Entitled to Collection Allowance (Gasoline, Gasohol, and Fuel Grade Ethanol)
6	E	Pollutants Tax Rates
7	F	Refund Rates
7	G	Licensed Mass Transit System Provider Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)
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).

**Exhibit A
Rate Changes for 2014**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	9th Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	0.040	0.131	0.00	.00125	0.05	0.06	0.28225*
*- 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	9th Cent	Local Option	SCETS	Total	
All Counties	0.040	0.131	0.01	0.06	0.072	0.313	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax						
All Counties	.069						
New Taxes Imposed/Repealed:							
1. Escambia County - Ordinance number 2012-41 imposes the four cents Local Option Gas Tax.							
2. Leon County - Ordinance number 2013-17 imposes the five cents Local Option Gas Tax.							
3. Madison County - Ordinance number 2013- 210 imposes the five cents Local Option Gas Tax.							
4. Madison County - Ordinance number 2013- 209 imposes the 9th cents Local Option Gas Tax.							
5. Okaloosa County - Ordinance number 13-22 imposes the three cents Local Option Gas Tax.							

**Exhibit B
2014 State Taxes, Inspection Fee, Ninth Cent, Local Option,
Additional Local Option, and SCETS Motor Fuel Taxes**

COUNTY	STATE TAXES	Inspection Fee	9TH-CENT	Local Option	Additional Local Option	SCETS	COUNTY TOTAL	Minimum Local Option	Local Option Above Minimum	TOTAL TAX IMPOSED
Alachua	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Baker	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Bay	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Bradford	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Brevard	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Broward	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Calhoun	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Charlotte	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Citrus	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Clay	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Collier	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Columbia	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Miami-Dade	0.171	.00125	0.010	0.060	0.030	0.072	0.172	0.110	0.062	0.34425
DeSoto	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Dixie	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Duval	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Escambia	0.171	.00125	0.010	0.060	0.040	0.072	0.182	0.110	0.072	0.35425
Flagler	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Franklin	0.171	.00125	0.000	0.050	0.000	0.060	0.110	0.110	0.000	0.28225
Gadsden	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Gilchrist	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Glades	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425

Gulf	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Hamilton	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Hardee	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Hendry	0.171	.00125	0.010	0.060	0.020	0.072	0.162	0.110	0.052	0.33425
Hernando	0.171	.00125	0.010	0.060	0.020	0.072	0.162	0.110	0.052	0.33425
Highlands	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Hillsborough	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Holmes	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Indian River	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Jackson	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Jefferson	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Lafayette	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Lake	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Lee	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Leon	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Levy	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Liberty	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Madison	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Manatee	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Marion	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Martin	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Monroe	0.171	.00125	0.010	0.060	0.030	0.072	0.172	0.110	0.062	0.34425
Nassau	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Okaloosa	0.171	.00125	0.010	0.060	0.030	0.072	0.172	0.110	0.062	0.34425
Okeechobee	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Orange	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Osceola	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Palm Beach	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Pasco	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Pinellas	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Polk	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Putnam	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
St. Johns	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
St. Lucie	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Santa Rosa	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Sarasota	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Seminole	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Sumter	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Suwannee	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Taylor	0.171	.00125	0.000	0.060	0.000	0.072	0.132	0.110	0.022	0.30425
Union	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Volusia	0.171	.00125	0.010	0.060	0.050	0.072	0.192	0.110	0.082	0.36425
Wakulla	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Walton	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425
Washington	0.171	.00125	0.010	0.060	0.000	0.072	0.142	0.110	0.032	0.31425

**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)	0.28225	Page 4 (Line 8)	0.28225	Page 4 (Line 8)	0.28225	Page 3 (Line 23)	0.28225
	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)							
Undyed Diesel	Page 4 (Line 10)	0.171	Page 4 (Line 8)	0.171	Page 4 (Line 8)	0.171	Page 3 (Line 23)	0.171
	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)							
Aviation	Page 4 (Line 11)	0.069	Page 4 (Line 9)	0.069	Page 4 (Line 9)	0.069	Page 3 (Line 22)	0.069
	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)	0.00316	Page 4 (Line 10)	0.00316	Page 4 (Line 10)	0.00316	Page 3 (Line 26)	0.00316
	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)							
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	0.072	Page 4 (Line 19)	0.072	Page 4 (Line 19)	0.072	Page 3 (Line 35)	0.072
	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)	0.00158	Page 13 (Line 22)	0.00158	Page 13 (Line 22)	0.00158		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	0.020	0.062
2	Baker	0.020	0.012
3	Bay	0.020	0.012
4	Bradford	0.010	0.012
5	Brevard	0.010	0.012
6	Broward	0.020	0.062
7	Calhoun	0.010	0.012
8	Charlotte	0.020	0.062
9	Citrus	0.020	0.062
10	Clay	0.020	0.012
11	Collier	0.020	0.062
12	Columbia	0.020	0.012
13	Miami-Dade	0.020	0.042
14	DeSoto	0.020	0.062
15	Dixie	0.010	0.012
16	Duval	0.010	0.012
17	Escambia	0.020	0.052
18	Flagler	0.020	0.012
19	Franklin	0.000	0.000
20	Gadsden	0.010	0.012
21	Gilchrist	0.020	0.012
22	Glades	0.020	0.012
23	Gulf	0.020	0.012
24	Hamilton	0.010	0.012
25	Hardee	0.020	0.062
26	Hendry	0.020	0.032
27	Hernando	0.020	0.032
28	Highlands	0.020	0.062
29	Hillsborough	0.020	0.012
30	Holmes	0.020	0.012
31	Indian River	0.010	0.012
32	Jackson	0.020	0.012
33	Jefferson	0.020	0.012
34	Lafayette	0.010	0.012
35	Lake	0.020	0.012
36	Lee	0.020	0.062
37	Leon	0.020	0.062
38	Levy	0.010	0.012
39	Liberty	0.020	0.012
40	Madison	0.020	0.062
41	Manatee	0.020	0.062
42	Marion	0.020	0.062
43	Martin	0.020	0.062
44	Monroe	0.020	0.042
45	Nassau	0.020	0.012
46	Okaloosa	0.020	0.042
47	Okeechobee	0.020	0.062
48	Orange	0.010	0.012
49	Osceola	0.020	0.012
50	Palm Beach	0.020	0.062
51	Pasco	0.020	0.012
52	Pinellas	0.020	0.012
53	Polk	0.020	0.062
54	Putnam	0.020	0.062
55	St. Johns	0.010	0.012
56	St. Lucie	0.020	0.062

57	Santa Rosa	0.010	0.012
58	Sarasota	0.020	0.062
59	Seminole	0.020	0.012
60	Sumter	0.020	0.012
61	Suwannee	0.020	0.062
62	Taylor	0.010	0.012
63	Union	0.020	0.012
64	Volusia	0.020	0.062
65	Wakulla	0.020	0.012
66	Walton	0.020	0.012
67	Washington	0.020	0.012

**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	0.0012	Petroleum Products, Chlorine, and Pesticides
	0.00	5.00	Perchloroethylene
	0.02	0.00048	Ammonia
Inland Protection			
206.9935(3)	0.80	0.019	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	.141	.131	.141	.141/ .131**	.131
**-.131 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)	.263	.141	.131	.141	NA	.131
Credit/Refund Rate (Off-road Use)	NA	.313	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	.132
Dyed Diesel (Tax Due)						
Tax Rate (On-road Use)	.05	.172	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	0.313	35	Lake	0.263
2	Baker	0.263	36	Lee	0.313
3	Bay	0.263	37	Leon	0.313
4	Bradford	0.263	38	Levy	0.263
5	Brevard	0.263	39	Liberty	0.263
6	Broward	0.313	40	Madison	0.313
7	Calhoun	0.263	41	Manatee	0.313
8	Charlotte	0.313	42	Marion	0.313
9	Citrus	0.313	43	Martin	0.313
10	Clay	0.263	44	Monroe	0.293
11	Collier	0.313	45	Nassau	0.263
12	Columbia	0.263	46	Okaloosa	0.293
13	Miami-Dade	0.293	47	Okeechobee	0.313
14	DeSoto	0.313	48	Orange	0.263

15	Dixie	0.263	49	Osceola	0.263
16	Duval	0.263	50	Palm Beach	0.313
17	Escambia	0.303	51	Pasco	0.263
18	Flagler	0.263	52	Pinellas	0.263
19	Franklin	0.241	53	Polk	0.313
20	Gadsden	0.263	54	Putnam	0.313
21	Gilchrist	0.263	55	St. Johns	0.263
22	Glades	0.263	56	St. Lucie	0.313
23	Gulf	0.263	57	Santa Rosa	0.263
24	Hamilton	0.263	58	Sarasota	0.313
25	Hardee	0.313	59	Seminole	0.263
26	Hendry	0.283	60	Sumter	0.263
27	Hernando	0.283	61	Suwannee	0.313
28	Highlands	0.313	62	Taylor	0.263
29	Hillsborough	0.263	63	Union	0.263
30	Holmes	0.263	64	Volusia	0.313
31	Indian River	0.263	65	Wakulla	0.263
32	Jackson	0.263	66	Walton	0.263
33	Jefferson	0.263	67	Washington	0.263
34	Lafayette	0.263			

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	0.182	35	Lake	0.132
2	Baker	0.132	36	Lee	0.182
3	Bay	0.132	37	Leon	0.182
4	Bradford	0.132	38	Levy	0.132
5	Brevard	0.132	39	Liberty	0.132
6	Broward	0.182	40	Madison	0.182
7	Calhoun	0.132	41	Manatee	0.182
8	Charlotte	0.182	42	Marion	0.182
9	Citrus	0.182	43	Martin	0.182
10	Clay	0.132	44	Monroe	0.162
11	Collier	0.182	45	Nassau	0.132
12	Columbia	0.132	46	Okaloosa	0.162
13	Miami-Dade	0.162	47	Okeechobee	0.182
14	DeSoto	0.182	48	Orange	0.132
15	Dixie	0.132	49	Osceola	0.132
16	Duval	0.132	50	Palm Beach	0.182
17	Escambia	0.172	51	Pasco	0.132
18	Flagler	0.132	52	Pinellas	0.132
19	Franklin	0.11	53	Polk	0.182
20	Gadsden	0.132	54	Putnam	0.182
21	Gilchrist	0.132	55	St. Johns	0.132
22	Glades	0.132	56	St. Lucie	0.182
23	Gulf	0.132	57	Santa Rosa	0.132
24	Hamilton	0.132	58	Sarasota	0.182
25	Hardee	0.182	59	Seminole	0.132
26	Hendry	0.152	60	Sumter	0.132
27	Hernando	0.152	61	Suwannee	0.182
28	Highlands	0.182	62	Taylor	0.132
29	Hillsborough	0.132	63	Union	0.132
30	Holmes	0.132	64	Volusia	0.182
31	Indian River	0.132	65	Wakulla	0.132
32	Jackson	0.132	66	Walton	0.132
33	Jefferson	0.132	67	Washington	0.132
34	Lafayette	0.132			