



Florida Department of Revenue
Tax Information Publication

TIP

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Exemption from the Taxes on Oil Production and Gas Production

Oil Production Exemption

Effective July 1, 2013, gas-phase hydrocarbons that are transported into Florida, injected in the gaseous phase into a permitted natural gas storage facility, and later recovered as a liquid hydrocarbon are exempt from the Florida oil production tax.

Gas Production Exemption

Effective July 1, 2013, the Florida gas production tax applies to native gas that occurs naturally within Florida. Native gas does not include gas produced outside Florida, transported into Florida, and injected into a permitted natural gas storage facility.

References: Sections 2-3, Chapter 2013-205, Laws of Florida; Sections 211.02(7) and 211.025(6), 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 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.

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