

Revised 2023

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

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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 2023**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	Ninth Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	0.04	0.162	0.00	0.00125	0.06	0.089	*0.35225
*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	0.04	0.162	0.01	0.06	0.089	0.361	
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New Taxes Imposed/Repealed:							
There are no updates for 2023.							

**Exhibit B
2023 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	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Baker	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Bay	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Bradford	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Brevard	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Broward	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Calhoun	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Charlotte	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Citrus	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Clay	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Collier	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Columbia	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Miami-Dade	0.202	0.00125	0.01	0.06	0.03	0.089	0.189	0.149	0.04	0.39225
DeSoto	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Dixie	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Duval	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Escambia	0.202	0.00125	0.01	0.06	0.04	0.089	0.199	0.149	0.05	0.40225
Flagler	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Franklin	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Gadsden	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Gilchrist	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225

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	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Gulf	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Hamilton	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Hardee	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Hendry	0.202	0.00125	0.01	0.06	0.02	0.089	0.179	0.149	0.03	0.38225
Hernando	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Highlands	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Hillsborough	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Holmes	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Indian River	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Jackson	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Jefferson	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Lafayette	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Lake	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Lee	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Leon	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Levy	0.202	0.00125	0.00	0.06	0.05	0.089	0.199	0.149	0.05	0.40225
Liberty	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Madison	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Manatee	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Marion	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Martin	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Monroe	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Nassau	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Okaloosa	0.202	0.00125	0.01	0.06	0.03	0.089	0.189	0.149	0.04	0.39225
Okeechobee	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Orange	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Osceola	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Palm Beach	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Pasco	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Pinellas	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Polk	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Putnam	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
St. Johns	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
St. Lucie	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Santa Rosa	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Sarasota	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Seminole	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Sumter	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Suwannee	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Taylor	0.202	0.00125	0.00	0.06	0.00	0.089	0.149	0.149	0.00	0.35225
Union	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Volusia	0.202	0.00125	0.01	0.06	0.05	0.089	0.209	0.149	0.06	0.41225
Wakulla	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Walton	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225
Washington	0.202	0.00125	0.01	0.06	0.00	0.089	0.159	0.149	0.01	0.36225

* 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)	0.35225	Page 4 (Line 8)	0.35225	Page 4 (Line 8)	0.35225	Page 3 (Line 23)	0.35225
	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)	0.202	Page 4 (Line 8)	0.202	Page 4 (Line 8)	0.202	Page 3 (Line 23)	0.202
	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)	0.00302	Page 4 (Line 10)	0.00302	Page 4 (Line 10)	0.00302	Page 3 (Line 26)	0.00302
	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)	0.07	Page 4 (Line 17)	0.07	Page 4 (Line 17)	0.07	Page 3 (Line 33)	0.07
	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)	0.089	Page 4 (Line 19)	0.089	Page 4 (Line 19)	0.089	Page 3 (Line 35)	0.089
	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)	0.000573	Page 13 (Line 22)	0.000573	Page 13 (Line 22)	0.000573		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	0.00
3	Bay	0.01	0.00
4	Bradford	0.01	0.05
5	Brevard	0.00	0.00
6	Broward	0.01	0.05
7	Calhoun	0.00	0.00
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	0.00
13	Miami-Dade	0.01	0.03
14	DeSoto	0.01	0.05
15	Dixie	0.00	0.00
16	Duval	0.01	0.05
17	Escambia	0.01	0.04
18	Flagler	0.01	0.00
19	Franklin	0.00	0.00
20	Gadsden	0.00	0.00
21	Gilchrist	0.01	0.00
22	Glades	0.01	0.00
23	Gulf	0.01	0.00
24	Hamilton	0.00	0.00
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	0.00
30	Holmes	0.01	0.00
31	Indian River	0.00	0.00
32	Jackson	0.01	0.00
33	Jefferson	0.01	0.05
34	Lafayette	0.00	0.00
35	Lake	0.01	0.00
36	Lee	0.01	0.05
37	Leon	0.01	0.05
38	Levy	0.00	0.05
39	Liberty	0.01	0.00
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	0.00	0.00
49	Osceola	0.01	0.05
50	Palm Beach	0.01	0.05
51	Pasco	0.01	0.05
52	Pinellas	0.01	0.00
53	Polk	0.01	0.05
54	Putnam	0.01	0.05
55	St. Johns	0.00	0.00
56	St. Lucie	0.01	0.05
57	Santa Rosa	0.01	0.05
58	Sarasota	0.01	0.05
59	Seminole	0.01	0.00
60	Sumter	0.01	0.00
61	Suwannee	0.01	0.05
62	Taylor	0.00	0.00
63	Union	0.01	0.00
64	Volusia	0.01	0.05
65	Wakulla	0.01	0.00
66	Walton	0.01	0.00
67	Washington	0.01	0.00

**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	0.172	0.162	0.172	0.172/0.162**	0.162
**0.162 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)	0.311	0.172	0.162	0.172	NA	0.162
Credit/Refund Rate (Off-Road Use)	NA	0.361	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	0.149
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	0.05	0.189	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	0.361	26	Hendry	0.331
2	Baker	0.311	27	Hernando	0.361
3	Bay	0.311	28	Highlands	0.361
4	Bradford	0.361	29	Hillsborough	0.311
5	Brevard	0.311	30	Holmes	0.311
6	Broward	0.361	31	Indian River	0.311
7	Calhoun	0.311	32	Jackson	0.311
8	Charlotte	0.361	33	Jefferson	0.361
9	Citrus	0.361	34	Lafayette	0.311
10	Clay	0.361	35	Lake	0.311
11	Collier	0.361	36	Lee	0.361
12	Columbia	0.311	37	Leon	0.361
13	Miami-Dade	0.341	38	Levy	0.361
14	DeSoto	0.361	39	Liberty	0.311
15	Dixie	0.311	40	Madison	0.361
16	Duval	0.361	41	Manatee	0.361
17	Escambia	0.351	42	Marion	0.361
18	Flagler	0.311	43	Martin	0.361
19	Franklin	0.311	44	Monroe	0.361
20	Gadsden	0.311	45	Nassau	0.361
21	Gilchrist	0.311	46	Okaloosa	0.341
22	Glades	0.311	47	Okeechobee	0.361
23	Gulf	0.311	48	Orange	0.311
24	Hamilton	0.311	49	Osceola	0.361
25	Hardee	0.361	50	Palm Beach	0.361

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
51	Pasco	0.361	60	Sumter	0.311
52	Pinellas	0.311	61	Suwannee	0.361
53	Polk	0.361	62	Taylor	0.311
54	Putnam	0.361	63	Union	0.311
55	St. Johns	0.311	64	Volusia	0.361
56	St. Lucie	0.361	65	Wakulla	0.311
57	Santa Rosa	0.361	66	Walton	0.311
58	Sarasota	0.361	67	Washington	0.311
59	Seminole	0.311			

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	0.199	35	Lake	0.149
2	Baker	0.149	36	Lee	0.199
3	Bay	0.149	37	Leon	0.199
4	Bradford	0.199	38	Levy	0.199
5	Brevard	0.149	39	Liberty	0.149
6	Broward	0.199	40	Madison	0.199
7	Calhoun	0.149	41	Manatee	0.199
8	Charlotte	0.199	42	Marion	0.199
9	Citrus	0.199	43	Martin	0.199
10	Clay	0.199	44	Monroe	0.199
11	Collier	0.199	45	Nassau	0.199
12	Columbia	0.149	46	Okaloosa	0.179
13	Miami-Dade	0.179	47	Okeechobee	0.199
14	DeSoto	0.199	48	Orange	0.149
15	Dixie	0.149	49	Osceola	0.199
16	Duval	0.199	50	Palm Beach	0.199
17	Escambia	0.189	51	Pasco	0.199
18	Flagler	0.149	52	Pinellas	0.149
19	Franklin	0.149	53	Polk	0.199
20	Gadsden	0.149	54	Putnam	0.199
21	Gilchrist	0.149	55	St. Johns	0.149
22	Glades	0.149	56	St. Lucie	0.199
23	Gulf	0.149	57	Santa Rosa	0.199
24	Hamilton	0.149	58	Sarasota	0.199
25	Hardee	0.199	59	Seminole	0.149
26	Hendry	0.169	60	Sumter	0.149
27	Hernando	0.199	61	Suwannee	0.199
28	Highlands	0.199	62	Taylor	0.149
29	Hillsborough	0.149	63	Union	0.149
30	Holmes	0.149	64	Volusia	0.199
31	Indian River	0.149	65	Wakulla	0.149
32	Jackson	0.149	66	Walton	0.149
33	Jefferson	0.199	67	Washington	0.149
34	Lafayette	0.149			

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	0.000573	0.00335	0.001
Example			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>\$0.35225</u>	<u>\$0.202</u>	<u>\$0.0427</u>
Fuel Tax Paid	\$17,612.50	\$10,100.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000573</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$10.10	\$33.84	\$2.14