



Florida Motor Fuel Tax Relief Act of 2022: Frequently Asked Questions for Retail Dealers

1. What is the Motor Fuel Tax Relief Act of 2022? How was it established?

The Florida Legislature approved the Motor Fuel Tax Relief Act of 2022 during the 2022 legislative session, and it was signed into law by Governor DeSantis on May 6, 2022. This legislation reduces the tax rate on motor fuel by 25.3 cents per gallon during the month of October 2022.

2. What happens during the Motor Fuel Tax Relief Act of 2022?

During the Motor Fuel Tax Relief Act of 2022, the tax rate on motor fuel sold in Florida will be reduced by 25.3 cents per gallon. The tax relief period begins on Saturday, October 1, 2022, and will continue through Monday, October 31, 2022.

3. What fuel products will receive the tax rate reduction?

The reduced tax rate applies to all gasoline products, any product blended with gasoline, or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

4. Does the 2022 Florida Motor Fuel Tax Relief Act apply to all fuel types?

No. The tax rate reduction does not apply to products defined as diesel fuel, aviation fuel, or kerosene.

5. Which taxes will not be assessed on motor fuel during the 2022 Florida Motor Fuel Tax Relief Act?

The tax rates reduced by the Florida Motor Fuel Tax Relief Act of 2022 are the Municipal (1 cent), County (1 cent), State Comprehensive Enhanced Transportation System (8.3 cents), and Fuel Sales (15 cents) taxes.

6. Which taxes are still due on motor fuel during the Motor Fuel Tax Relief Act of 2022?

The Constitutional Fuel Tax (2 cents), Local Option Tax (varies by county), Inspection Fee (0.125 cents), and Pollutant taxes are due during the fuel tax relief period.

7. When can I expect my supplier to show the reduced tax amount on my invoices?

Invoices from your supplier should reflect the reduced rate beginning October 1, 2022.

8. Am I responsible for correctly exempting qualifying motor fuel during the Florida Motor Fuel Tax Relief Act of 2022?

Yes, you are responsible for correctly exempting qualifying motor fuel during the tax relief period. If you have a question that is not addressed in Tax Information Publication (TIP) No. [22B05-02](#), contact the Florida Department of Revenue at (850) 488-6800.

9. I am a retail dealer or non-licensed reseller who carried fully taxed inventory into the fuel tax relief period. How do I get reimbursed for the applicable taxes I paid if I cannot pass the tax down to my customers?

The State of Florida recognizes your beginning inventory on October 1, 2022, was purchased at the full tax rate. However, the Department of Revenue encourages you to drop the prices at your pumps by 25.3 cents per gallon on October 1, 2022, to minimize customer complaints. You can recover the difference in tax rates by managing ending inventory and/or purchases. The following are two possible ways to manage your income:

- The Florida Motor Fuel Tax Relief Act of 2022 allows you to sell tax-paid-in-full inventory during the tax reduction period at the full tax rate and sell tax-reduced inventory after the tax reduction period at the reduced tax rate. However, promptly reducing pump prices could minimize customer complaints.
- Reduce your pump prices on October 1, 2022 and then utilize the [Inventory Reconciliation Worksheet](#) to determine the tax rate that should be charged on November 1, 2022.

Note: The Florida Motor Fuel Tax Relief Act of 2022 requires retail dealers to pass on any savings to their customers. Gallons purchased at the reduced rate must equal the gallons sold to customers without the 25.3 cents per gallon.

10. Can I sell gallons I purchased at the reduced tax rate at the full tax-paid rate?

The Florida Motor Fuel Tax Relief Act of 2022 requires you to sell as many gallons at the reduced tax rate as you purchase at the reduced tax rate.

11. How will customers know about the tax rate reduction?

A gasoline tax cut public awareness campaign and media coverage are underway. Your customers will expect to see pump price reductions for the duration of the tax reduction period.

12. I suspect or am aware of a supplier who has not passed down the tax savings to his or her customers. How can I report this for investigation?

The Florida Office of Attorney General is responsible for investigating any complaints regarding a failure to pass on the 25.3 cent tax reduction to a customer. Refer any complaints to myfloridalegal.com.

13. Who is responsible for determining which fuels are exempt, or the length of the tax relief period?

The Florida Motor Fuel Tax Relief Act of 2022 is established through the lawmaking authority of the Florida Legislature.

14. How can I request that a certain type of fuel be added to the list in the future?

Tax relief, and the items exempted by them, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.

15. I didn't see my question listed here. Where can I find additional information about the Florida Motor Fuel Tax Relief Act of 2022?

Visit the Department of Revenue's website at floridarevenue.com or call Taxpayer Services (8 a.m. to 5 p.m. ET, Monday through Friday) at (850) 488-6800 for additional information regarding the Florida Motor Fuel Tax Relief Act of 2022.

You can also review the following Tax Information Publications (TIPs) for more information:

- Local governments and mass transit operators can refer to TIP No. [22B05-01](#).
- Retail dealers can refer to TIP No. [22B05-02](#).
- Terminal suppliers can refer to TIP No. [22B05-03](#).
- Wholesalers and importers can refer to TIP No. [22B05-04](#).

If you have a question that is not addressed in the above publications, contact the Florida Department of Revenue at (850) 488-6800.