

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5 FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,
POLLUTANTS, AND NATURAL GAS FUEL
AMENDING RULES 12B-5.150, 12B-5.500 AND 12B-5.600

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

	Form Number	Title	Effective Date
(2) No change.			
(3)	DR-156	Florida Fuel or Pollutants Tax Application (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 12320)	<u>01/26</u> 01/24
(4)	DR-156R	Renewal Application for Florida Fuel <u>and</u> Pollutants Pollutant License https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 12321)	<u>01/26</u> 01/24
<u>(5)</u>	<u>DR-156 CON</u>	<u>Application for Consolidated Tax Filing Number for Retailer of Natural</u> <u>Gas Fuel</u> http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	<u>01/26</u>
<u>(6)</u> (5) No change.			
<u>(7)</u> (6)	DR-157	Fuel or Pollutants Tax Surety Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 12323)	<u>01/26</u> 01/24

(8) (7)	DR-157A	Assignment of Time Deposit (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 12324)	01/26 01/24
(9) (8)	DR-157B	Fuel or Pollutants Tax Cash Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 12325)	01/26 01/24
(10) (9)	DR-157W	Bond Worksheet Instructions (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16264)	01/26 01/24
(10) through (35) Renumbered (11) through (36) No change.			
(37)	DR-309641	Application for Refund of Tax Paid on Natural Gas Fuel Used for Exempt Purposes (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	01/26
(38)	DR-309641N	Instructions for Completing Application for Refund of Tax Paid on Natural Gas Fuel Used for Exempt Purposes (DR-309641) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	01/26
(39)	DR-309646	Retailer of Natural Gas Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	01/26
(40)	DR-309646N	Instructions for Filing Retailer of Natural Gas Fuel Tax Return (DR-309646) http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	01/26
(41)	DR-309646 CON	Retailer of Natural Gas Consolidated Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	01/26
(42)	DR-309646N CON	Instructions for Filing Retailer of Natural Gas Consolidated Fuel Tax Return http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	01/26
(36) through (37) renumbered (43) through (44) No change.			

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.9952(4), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 206.9951, 206.9955, 206.996, 206.9965, 206.998, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22, 1-1-23, 1-1-24, _____.

12B-5.500 Natural Gas Fuel Retailers.

(1) General Information.

(a) A “natural gas fuel retailer,” synonymous with "retailer of natural gas fuel," means any person who sells, produces, or refines natural gas fuel for use in a motor vehicle as defined in Section 206.01(23), F.S.

(b)1. “Natural gas fuel” means any liquefied petroleum gas product, compressed natural gas product, or combination thereof used in a motor vehicle.

2. “Natural gas fuel” does not include natural gas or liquefied petroleum placed in a separate tank of a motor vehicle for cooking, heating, water heating, or electric generation.

~~(c)(b)~~1. Individuals who use residential refueling devices located at a person’s primary residence and the fuel is for individual use only are not required to be licensed as a natural gas fuel retailer.

2. Any person who has facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less is not required to be licensed as a natural gas fuel retailer, provided that the fuel is only used for exempt purposes.

(2) Licensing and Bonding.

(a) Licensing.

1. Before any person may engage in business as a natural gas fuel retailer within Florida, such person must first obtain, and be the holder of a valid natural gas fuel retailer license issued by the Department for each location at which natural gas fuel is sold, produced or supplied to the end user for use in a motor vehicle.

2.~~(a)~~ To obtain an annual license as a natural gas fuel retailer, every person required to obtain a license must file

a ~~Form DR-156~~, Florida Fuel or Pollutants Tax Application (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments, with the Department, as provided in the application.

3. In addition to obtaining a license for each location, each applicant is required to enroll in the Department's eServices Program to file tax returns and pay taxes electronically. To enroll in the eServices Program to make payments and submit returns electronically to the Department, a natural gas fuel retailer must:

a. Complete enrollment on the Department's website at floridarevenue.com or,

b. Complete Form DR-600, Enrollment and Authorization for eServices (incorporated by reference in Rule 12-24.011, F.A.C.), as provided in Rule 12-24.004, F.A.C., and return it to the Department if the natural gas fuel retailer is unable to use the Department's website to enroll.

4. Natural gas fuel retailers that can establish that they are unable to comply with the electronic payment and electronic filing requirements must complete and submit Form DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.), to establish in writing the basis for the requested waiver, as provided in Rule 12-24.010, F.A.C.

5. Forms DR-600 and DR-654 may be obtained, without cost, from the Department's website at floridarevenue.com/forms or by calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

6. ~~(b)~~ Each license is required to be renewed annually by filing a ~~Form DR-156R~~, Renewal Application for Florida Fuel/Pollutant License (form DR-156R, incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

(b) Bonding.

1. Prior to becoming licensed, each new natural gas fuel retailer applicant must submit, to the Department, a bond which equals three times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of natural gas fuel that will be sold. However, the total amount of the bond is limited to \$300,000 for each product type (compressed natural gas, liquified natural gas, or liquified petroleum gas).

2. A natural gas fuel retailer that has filed bonds of less than \$300,000 for each product type will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

3. The tax rate for calculating the natural gas fuel retailer's bond on natural gas fuel will be the total tax rate for

the taxes imposed under Section 206.9955, F.S. (excise tax, ninth-cent fuel tax, local option fuel tax, and State Comprehensive Enhanced Transportation System Tax).

(3) ~~Taxable Sales of Natural Gas Fuel.~~

(a) ~~The tax rate for calculating the natural gas fuel retailer's bond on natural gas fuel will be the taxes imposed under Section 206.9955, F.S. (Excise tax, Ninth Cent Tax, Local Option Fuel Tax rate, and State Comprehensive Enhanced Transportation System Tax charged in Florida.)~~

(b) ~~The taxes imposed by Section 206.9955(2), F.S., must be collected on all sales, delivery, or consignment of natural gas for use in a motor vehicle. Tax on natural gas fuels is imposed when it is placed into the supply tank of a motor vehicle. The tax on natural gas fuels is assessed on motor fuel equivalent gallons. Motor fuel equivalent gallons equal the total units (pounds, cubic feet, or gallons) placed in the supply tank of a motor vehicle divided by the applicable conversion factor provided defined in Section 206.9955, F.S. See Section 206.9965, F.S., for exemptions or refunds of tax paid for natural gas fuel. A Conversion Chart—Motor Fuel Equivalent Gallons is available at floridarevenue.com/taxes/fuel.~~

(4) ~~Exempt Sales. Natural gas fuel may be purchased from natural gas fuel retailers tax exempt from the tax when used or purchased for the following:~~

(a) ~~Exclusive use by the United States or its departments or agencies.~~

(b) ~~Used for agricultural purposes defined by Section 206.41(4)(c), F.S.~~

(c) ~~Used as provided in Section 206.874(3), F.S.~~

(d) ~~Used by vehicles operated by state or local government agencies.~~

(e) ~~Used in residential refueling devices located at a person's primary residence.~~

(f) ~~Natural gas fuel between licensed natural gas fuel retailers.~~

(4) ~~Returns and Payments.~~

(a) ~~Returns. All natural gas fuel retailers who sell natural gas fuel are required to report all taxes imposed by Chapter 206, F.S., on a Natural Gas Fuel Tax Return (Form DR-309646, incorporated by reference in Rule 12B-5.150, F.A.C.), filed through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files. The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For natural~~

gas fuel retailers authorized to submit Form DR-309646 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Consolidated Returns.

1. Any retailer of natural gas fuel who operate two or more locations for which returns are required to be filed with the Department, and maintains records for such locations in a central office or place, may file a consolidated return for all locations. An Application for a Natural Gas Fuel Tax Consolidated Filing Number (Form DR-156 CON, incorporated by reference in Rule 12B-5.150, F.A.C.) is provided for qualifying retailers who wish to file consolidated returns. The Department will issue a consolidated account number to qualified retailers.

2. The consolidated natural gas fuel tax return must indicate the required return information for each location included in a consolidated return.

(c)1. The failure of any retailer to secure a tax return for reporting natural gas fuel tax information and the amount of tax due does not relieve the retailer from the requirement to file a return or to remit tax due to the Department.

2. The Department is not authorized to extend the time for any dealer to file any return or pay any tax due.

(d) Payments. Payments must be submitted to the Department electronically; as provided in Chapter 12-24, F.A.C.

(e) Collection Allowance. Natural gas fuel retailers who file a natural gas fuel tax return and remit a timely payment for the return may take the following collection allowance deductions:

1. A .67 percent (.0067) deduction of taxes collected under Sections 206.9955(2)(a) and (e), F.S.; and
2. A 1.1 percent (.011) deduction of taxes collected under Sections 206.9955(2)(b) and (c), F.S.

(5) Refunds.

(a)1. When natural gas fuel is consumed by a power take-off unit or engine exhaust for the purpose of turning a concrete mixer drum used in the manufacturing process, for compacting solid waste, or for unloading bulk cargo by pumping, and such power take-off unit or engine exhaust is mounted on a motor vehicle that has no separate fuel tank, tax paid on the natural gas fuel is subject to a refund.

2. A refund of tax paid on natural gas fuel will be granted on thirty-five percent of the motor fuel equivalent gallons consumed by vehicles that used fuel to turn a concrete mixer drum, for compacting solid waste, or for unloading bulk cargo by pumping. Sales tax imposed under Section 212.05, F.S., plus any applicable discretionary sales surtax, is due on the average cost per motor fuel equivalent gallon that is eligible for a refund of fuel tax paid. The Department will reduce the amount of refund due on fuel tax paid by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund due is granted to the qualified applicant.

(b) Persons seeking a refund of tax paid on natural gas fuel used for unloading bulk cargo by pumping, turning a concrete mixer drum used in the manufacturing process or for compacting solid waste must file an Application for Refund of Tax Paid on Natural Gas Fuel Used for Exempt Purposes (Form DR-309641, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department.

(c) An invoice or delivery ticket issued by the seller at the time each motor vehicle is refueled must be maintained and provided to the Department upon request. The invoice or delivery ticket must provide accurate information as to the natural gas fuel supplier's name, date fuel received, invoice number, natural gas fuel units invoiced, and invoiced price including tax ~~date, the number of units placed in the fuel tanks of the motor vehicle, the motor vehicle number or tag number in the event the motor vehicle is not numbered, the price per unit including tax, and the seller's name and federal employer identification number.~~

(6) Motor vehicle specification documents and consumption reports identifying fuel usage, must be maintained by the natural gas fuel retailer and the purchaser and provided upon request by the Department until tax imposed under Chapter 206, F.S., may no longer be determined and assessed under Section 95.091, F.S.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.4(1), 213.06(1) FS. Law Implemented 206.9951, 206.9952, 206.9955, 206.996, 206.9965, 206.998, 212.05, 212.055 FS. History—New 1-20-14,_____.

12B-5.600 Tracking System Reporting Requirements.

(1) Scope. This rule addresses requirements for the electronic submission of information used by the Department to track the movement of any product defined as a motor, diesel, ~~or~~ aviation, or natural gas fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. This rule applies to licensed terminal suppliers, terminal operators, wholesalers, importers, petroleum carriers, exporters, natural gas fuel retailers, and blenders.

(2) No change.

(a) No change.

(b) Wholesalers, importers, petroleum carriers, exporters, ~~and~~ blenders, and retailers of natural gas fuel must file returns through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. through 4. No change.

5. Form DR-309646N - Instructions for Filing Natural Gas Fuel Tax Return.

6. Form DR-309646N CON Instructions for Filing Consolidated Natural Gas Fuel Tax Return.

(3) through (4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485, 206.998 FS. History—New 5-23-22,_____.