

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-5.020, 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110, 12B-5.121, 12B-5.150, 12B-5.375, 12B-5.400, 12B-5.500 AND 12B-5.600

REPEALING RULE 12B-5.300

12B-5.020 Definitions; Specific Exemptions.

(1) Definitions.

(a) through (i) No change.

(j) "Sales to United States Government" means the sale of motor fuel and, undyed diesel fuel ~~and aviation fuel~~ to the United States or the federal government, its departments or agencies, and to contract flying schools which train cadets for the United States Air Force under contract whereby the United States reimburses the school for the fuel so used.

(k) No change.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented*

*206.41(4)(b), 206.62, 206.874, 206.97 FS, s. 27, Ch. 2025-208 LOF. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, 1-20-14, 1-1-24,\_\_\_\_\_.*

12B-5.030 Importers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel, ~~or aviation fuel~~ into Florida, by common or private carrier, upon which Florida tax has not been charged or collected, and persons who import and place fuel in storage outside a terminal registered under s. 4101 of the Internal Revenue Code must obtain a license as a Importer.

(b) through (c) No change.

(2) Licensing and Bonding.

(a) No change

(b) Bonding.

1. Prior to conducting business in this state, an importer will file with the department a single bond equivalent to 60 days tax liability on motor fuel, and diesel fuel, ~~and aviation fuel~~.

2. An importer's bond shall be maintained in an amount sufficient to secure payment of 60 days of tax liability on motor fuel, or diesel fuel, ~~or aviation fuel~~ transported into Florida.

3. If an importer has not provided a bond sufficient to secure 60 days tax liability prior to importing motor fuel, or diesel fuel, ~~or aviation fuel~~, such importer is prohibited from importing any unsecured fuel into Florida ~~this State~~.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

~~4.5.~~ No change.

(3) Returns and Payments.

(a) Returns. Licensed importers of gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), as provided in subsection (5) of Rule 12B-5.060, F.A.C.

(b) No change.

(4) No change.

(5) Import Authorization Numbers.

(a) 1. through 2. No change.

3. An import authorization number will be denied when an importer has not provided a bond sufficient to secure 60 days tax liability prior to the importation of motor fuel, or diesel fuel, ~~or aviation fuel~~ into this state.

(b) No change.

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*Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law*

*Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051, 206.054, 206.43, 206.48(2),*

206.485, 206.9835, 213.755 FS, s. 27, Ch. 2025-208 LOF. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18,\_\_\_\_\_.

12B-5.040 Carriers.

(1)(a) No change.

(b) No change.

1. through 3. No change.

4. ~~Form DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) Information Returns. Carriers are required to file ~~f~~Form DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for the activity 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 carriers who are authorized to submit ~~f~~Form DR-309637 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 ~~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 a legal holiday 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.

(3) No change.

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12B-5.050 Terminal Suppliers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ into Florida by marine vessel, rail, or pipeline, and who place the fuel in storage at a terminal which is registered under s. 4101 of the Internal Revenue Code must obtain a terminal supplier license.

(b) No change.

(c)1. Terminal suppliers are authorized to import tax-free gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ place such fuel in storage at a terminal, and to collect the state excise tax, county fuel tax, municipal fuel tax, and fuel sales taxes as the fuel is removed through the loading rack.

2. through 3. No change.

(d) No change.

(2) Licensing and Bonding.

(a) No change.

1. through 4. No change.

~~5. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

6. through 8. No change.

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of \$300,000 for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~).

2. A terminal supplier that has filed bonds of less than \$300,000 for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, or diesel; ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (~~f~~Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by Extensible Markup Language (XML), as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (~~f~~Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). 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 terminal suppliers who are authorized to submit ~~f~~Form DR-309631 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 that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which 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) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

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12B-5.060 Wholesalers.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than \$300,000, for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~).

2. through 3. No change.

~~4. The tax rate for calculating the wholesaler's bond on aviation fuel will be the tax imposed under Section 206.9825, F.S. (Excise Tax)~~

~~4.5.~~ A wholesaler who has no import or export activity and is authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by electronic funds transfer (EFT) will file a bond with the Department for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~) based on the estimated average monthly gallons to be purchased, multiplied by the total of the taxes imposed under Section 206.41, F.S. (for motor fuel); and Section 206.87, F.S. (for diesel fuel); ~~and Section 206.9825, F.S. (for aviation fuel)~~, and that sum multiplied by three.

~~5.6.~~ No change.

~~6.7.~~ No change.

~~7.8.~~ A wholesaler who only imports fuel into this State is required to post a bond with the Department for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~) based on the estimated average monthly gallons imported multiplied by the total of the taxes imposed under Sections 206.41, F.S. (for motor fuel); and 206.87, F.S.

(for diesel fuel); ~~and 206.9825, F.S. (for aviation fuel)~~ and that sum, multiplied by two.

~~8.9.~~ The wholesaler will file an additional bond for motor fuel based on the estimated average monthly gallons imported multiplied by the maximum Local Option Fuel Tax rate charged in this State and that sum, multiplied by three.

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

1. The wholesaler bond will be the estimated average monthly gallons to be purchased, multiplied by the taxes imposed under Sections 206.41, F.S. (for motor fuel) and, 206.87, F.S. (for diesel fuel), ~~and 206.9825, F.S. (for aviation fuel)~~ and that sum multiplied by three.

2. The importer bond shall be maintained in a sufficient amount to secure payment of tax on motor fuel; and diesel fuel, ~~and aviation fuel~~ for 60 days of imports.

3. If an importer does not maintain sufficient bond prior to importation of motor fuel; and diesel fuel, ~~and aviation fuel~~, an import authorization number will be denied and such person will be prohibited from importing untaxed fuel into Florida ~~this state~~.

4. No change.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All wholesalers who sell gasoline, gasohol, or diesel, ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~F~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. 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 wholesalers who are authorized to submit ~~F~~Form DR-309632 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) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

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12B-5.070 Terminal Operators.

(1)(a) No change.

(b) No change.

1. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) No change.

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09, 1-25-12, 7-28-15, 1-17-18, 3-25-20,\_\_\_\_\_.

12B-5.080 Exporters.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b) No change.

1. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

~~4.5.~~ No change.

(c) Bonding.

1. No change.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the \$300,000 maximum bond for motor fuel; and diesel fuel, ~~and aviation fuel.~~

(3) Returns and Payments.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (~~f~~Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and ~~f~~Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule

~~Chapter 12-24, F.A.C.~~ The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. 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 exporters who are authorized to submit ~~f~~Form DR-309638 or ~~f~~Form DR-309632 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 ~~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) No change.

(4) through (6) No change.

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12B-5.090 Local Government Users of Diesel Fuel.

(1) through (2) No change.

(3) No change.

(a) Returns. Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (~~f~~Form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department’s eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-

5.150, F.A.C.). The return must be filed with the Department on or before the 20th day of each month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An 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. If the 20th day of the month 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~~ ~~hard-copy~~ return 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) No change.

(4) No change.

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12B-5.100 Mass Transit Systems.

(1) through (2) No change.

(3) No change.

(a) Returns. Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (~~f~~Form DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) using the Department’s eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-5.150, F.A.C.). The return must be filed and ~~remi~~ the tax due must be remitted on or before the 20th day of the month

following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An 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. If the 20th day of the month 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 ~~hard copy~~ return, 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) No change.

(4) No change.

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12B-5.110 Blenders.

(1) General Information.

(a) Any person who is not otherwise licensed under Chapter 206, F.S., and who is engaged in the activity of blending gasoline, gasohol, or diesel, ~~or aviation fuel~~ with any other product, where end products may be used to propel a vehicle, or vessel, ~~or aircraft~~, must be licensed as a blender.

(b) All persons who are licensed as terminal suppliers, wholesalers, or exporters under Chapter 206, F.S., and who are engaged in the activity of blending gasoline, gasohol, or diesel, ~~or aviation fuel~~ with any other product, must remit tax on all untaxed products which are blended, where end products are available for sale or use.

(2) Licensing.

(a) No change.

1. through 3. No change.

4. ~~Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(b) No change.

1. through 2. No change.

3. Kerosene with other product to produce a product suitable for use in a diesel ~~or aircraft~~ engine;

4. Motor ~~or~~ diesel, ~~or aviation fuel~~ with any other product to extend the volume of such fuels available for sale or use.

(3) No change.

(a) through (b) No change.

(c) Returns. Any person who is licensed as a blender is required to file a Blender/Wholesaler of Alternative Fuel Tax Return (~~f~~Form DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of the month following a month in which transactions occur. 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 blenders who are authorized to submit ~~f~~Form DR-309635 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 ~~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.

(d) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law*

*Implemented 206.02(3), 206.48(1), 206.485, 206.86(5), 206.87(2)(e), 213.755 FS, s. 27, Ch. 2025-208 LOF.*

*History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18,\_\_\_\_\_.*

12B-5.121 Temporary Licenses Issued Under a Declared Emergency.

(1) No change.

(2) Licensing.

(a) No change.

(b) To obtain the temporary Florida fuel license, the person engaging temporarily in business as an importer, exporter, or carrier must file a Florida Temporary Fuel Tax License Application (fForm DR-156T, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department, as provided in the application. A copy of the completed fForm DR-156T is to be scanned and emailed or faxed to the phone number indicated in the application, and the original application is to be mailed to the address indicated in the application. Form DR-156T may be obtained, without cost, from the Department's website at [www.floridarevenue.com/forms](http://www.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).

(c) through (e) No change.

(3) Temporary Importers, Exporters, or Carriers.

(a) No change.

(b) Temporary Importers.

1. through 2. No change.

~~3. Sales of Aviation Fuel.~~

~~a. Temporary importers must collect and remit the tax directly to the Department on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has not been collected by an out of state fuel supplier.~~

~~b. No additional aviation fuel tax is due on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has been paid to an out of state terminal supplier who holds a valid Florida fuel license.~~

~~3.4.~~ No change.

(c) through (d) No change.

(4) No change.

(5) (a) through (b)

~~(c) The tax imposed by Section 206.9825(1), F.S., on all nontaxed sales, deliveries, or consignments of aviation fuel to retail dealers, resellers, and end users.~~

(6) Returns.

(a) No change

(b) Wholesaler/Importer Fuel Tax Return.

1. All temporary importers, who sell gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~, are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month.

2. A collection allowance deduction (found on the return) is authorized to temporary importers from the taxes collected under Sections 206.41(1)(a), (b), (c) and (g) ~~and 206.9825(1), F.S.~~, on sales of motor fuel ~~and aviation fuel~~ when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

3. No change.

(c) Exporter Fuel Tax Return. Temporary exporters of gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~ are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.).

(d) Carrier Information Return. Temporary carriers of gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~ are required to report all gallons of fuel exported from Florida on a Petroleum Carrier Information Return (Form DR-309637, incorporated by reference in Rule 12B-5.150, F.A.C.).

(7) Refunds and Credits.

(a) through (b) No change.

(c)1. Instead of taking ultimate vendor credits on their fuel tax returns, temporary importers may obtain a refund of fuel taxes paid on sales of gasoline, gasohol, and undyed diesel, ~~and aviation fuel~~ sold for exempt purposes.

2. through 3. No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.02(8), 206.021(5), 206.051(4), 206.052, 206.41(1), 206.43(1), 206.62, 206.87(1), 206.8745, 206.91, 206.9825(1)(a), 213.255(2), (3), 215.26(2) FS, section 27, Ch. 2025-208 LOF. History—New 6-1-09, Amended 1-25-12, 3-25-20,\_\_\_\_\_.*

#### 12B-5.150 Public Use Forms.

(1)(a) No change.

(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
<del>(2)</del>	DR-138	<del>Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes</del> ( <del><a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-11385">http://www.flrules.org/Gateway/reference.asp?No=Ref-11385</a></del> )	01/20
<del>(2)</del> (3)	DR-156	Florida Fuel or Pollutants Tax Application ( <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12320">https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12320</a> )	XX/XX 01/21
<del>(3)</del> (4)	DR-156R	Renewal Application for Florida Fuel <u>and</u> <del>Pollutants</del> Pollutant License ( <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12321">https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12321</a> )	XX/XX 01/21
(4)(5) No change.			
<del>(5)</del> (6)	DR-157	Fuel or Pollutants Tax Surety Bond ( <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12323">https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12323</a> )	XX/XX 01/21
<del>(6)</del> (7)	DR-157A	Assignment of Time Deposit	XX/XX 01/21



		<del>(<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12324">https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12324</a>)</del>	
<del>(7)</del> (8)	DR-157B	Fuel or Pollutants Tax Cash Bond  <del>(<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12325">https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12325</a>)</del>	<u>XX/XX</u> 01/24
<del>(8)</del> (9)	DR-157W	Bond Worksheet Instructions  <del>(<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16264">https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16264</a>)</del>	<u>XX/XX</u> 01/24
<del>(9)</del> (10) No change.			
<del>(11)</del>	<del>DR-176</del>	<del>Application for Air Carrier Fuel Tax License</del>  <del>(<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-14827">https://www.flrules.org/Gateway/reference.asp?No=Ref-14827</a>)</del>	<del>01/23</del>
<del>(12)</del>	<del>DR-182</del>	<del>Florida Air Carrier Fuel Tax Return (R-01/23)</del>  <del>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14828">http://www.flrules.org/Gateway/reference.asp?No=Ref-14828</a>)</del>	<del>01/23</del>
<del>(13)</del> through <del>(15)</del> renumbered <del>(10)</del> through <del>(12)</del> No change.			
<del>(16)</del>	<del>DR-191</del>	<del>Application for Aviation Fuel Tax Refund— Air Carriers</del>  <del>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-10800">http://www.flrules.org/Gateway/reference.asp?No=Ref-10800</a>)</del>	<del>07/19</del>
<del>(13)</del> (17) No change.			
<del>(14)</del> (18)	DR-309631	Terminal Supplier Fuel Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX09850">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX09850</a> )	<u>XX/XX</u> 09/18
<del>(15)</del> (19)	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16266">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16266</a> )	<u>XX/XX</u> 01/24
<del>(16)</del> (20)	DR-309632	Wholesaler/Importer Fuel Tax Return ( <del>R-01/14</del> )  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX03586">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX03586</a> )	<u>XX/XX</u> 01/14
<del>(17)</del> (21)	DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16267">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16267</a> )	<u>XX/XX</u> 01/24
<del>(18)</del> (22) No change.			
<del>(19)</del> (23)	DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16268">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16268</a> )	<u>XX/XX</u> 01/24
<del>(20)</del> (24) No change.			

<del>(21)</del> (25)	DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16269">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16269</a> )	<u>XX/XX</u> 01/24
<del>(22)</del> (26)	DR-309635	Blender Fuel Tax Return ( <del>R-01/14</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX03591">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX03591</a> )	<u>XX/XX</u> 01/14
<del>(23)</del> (27)	DR-309635N	Instructions for Filing Blender Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16270">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16270</a> )	<u>XX/XX</u> 01/24
<del>(24)</del> (28)	DR-309636	Terminal Operator Information Return ( <del>R-01/14</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX03593">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX03593</a> )	<u>XX/XX</u> 01/14
<del>(25)</del> (29)	DR-309636N	Instructions for Filing Terminal Operator Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16271">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16271</a> )	<u>XX/XX</u> 01/24
<del>(26)</del> (30)	DR-309637	Petroleum Carrier Information Return ( <del>R-01/13</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX02142">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX02142</a> )	<u>XX/XX</u> 01/13
<del>(27)</del> (31)	DR-309637N	Instructions for Filing Petroleum Carrier Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16272">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16272</a> )	<u>XX/XX</u> 01/24
<del>(28)</del> (32)	DR-309638	Exporter Fuel Tax Return ( <del>R-01/14</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX03596">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX03596</a> )	<u>XX/XX</u> 01/14
<del>(29)</del> (33)	DR-309638N	Instructions for Filing Exporter Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16273">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16273</a> )	<u>XX/XX</u> 01/24
(34) through (36) renumbered (30) through (32) No change.			
<del>(33)</del> (37)	DR-309652	Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX10801">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX10801</a> )	<u>XX/XX</u> 07/19
(34)	<u>DR-309653</u>	<u>Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns</u>  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__">http://www.flrules.org/Gateway/reference.asp?No=Ref-__</a> )	<u>XX/XX</u>

<u>(35)</u>	<u>DR-309654</u>	<u>Motor Fuel Taxes Comma-Delimited (CSV) and Flat File</u> <u>Specifications Mass Transit System Provider and Local Government</u> <u>User of Diesel Fuel Tax Returns</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a> )</u>	<u>XX/XX</u>
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PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 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, 212.0501, 213.255, 213.755 FS., s. 27, Ch. 2025-208 LOF.. 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-5.300 Aviation Fuel Licensees.

*Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 213.37 FS., s. 27, Ch. 2025-208 LOF. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21, 1-1-21, Repealed \_\_\_\_\_.*

#### 12B-5.300 Aviation Fuel Licensees.

##### (1) Definitions.

(a) “Air carrier” means any carrier that is in the business of transporting persons or property for compensation or hire by air.

(b) “Aviation turbine fuel” means diesel fuel, kerosene, or jet fuel determined by the American Society of Testing Materials and classified as D-1655 or other current specifications.

(c) “Qualified air carrier” means air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. §121, 129, or 135.

##### (2) General Information.

(a) Terminal Suppliers of aviation fuel or undyed kerosene.

1. Persons who import aviation fuel or undyed kerosene into Florida by marine vessel, rail, or pipeline, and who place the fuel in storage at a terminal which is registered under s. 4101 of the Internal Revenue Code must obtain a terminal supplier license.

2. The following persons are required to be licensed as terminal suppliers:

a. Persons who sell fuel through the loading rack of a terminal located in Florida;

b. Persons who are position holders of fuel that is located in this State for longer than 24 hours after the fuel has lost its interstate character, or;

c. Persons who purchase fuel from terminal suppliers above the loading rack of a terminal located in this State.

3. Terminal suppliers of aviation fuel or undyed kerosene may:

a. Exchange aviation fuel or undyed kerosene above the loading rack with other terminal suppliers.

b. Sell aviation fuel or undyed kerosene to other terminal suppliers, wholesalers, and exporters.

c. Sell aviation fuel or undyed kerosene to licensed exporters for removal from Florida.

d. Export aviation fuel or undyed kerosene directly from the terminal.

e. Sell aviation fuel or undyed kerosene to fix-base operators and end-users.

f. Sell aviation fuel or undyed kerosene to the United States Government.

g. Blend products with aviation fuel or undyed kerosene at the loading rack.

4. Bonding. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond, as provided in paragraph (2)(b) of Rule 12B-5.050, F.A.C.

(b) Wholesalers of Aviation Fuel or Undyed Kerosene.

1. Any person who stores aviation fuel or undyed kerosene for sale in Florida in a facility other than at a terminal registered with the Internal Revenue Service must hold a valid license as a wholesaler. See Rule 12B-5.060, F.A.C.

2. Wholesalers of aviation fuel or undyed kerosene must pay the excise tax imposed under Section 206.9825, F.S., to their suppliers.

3. Wholesalers may:

a. Sell aviation fuel or undyed kerosene to terminal suppliers, other wholesalers, and exporters.

b. Sell aviation fuel or undyed kerosene to retail dealers, resellers and end-users.

c. Sell aviation fuel or undyed kerosene to the United States Government.

d. Sell aviation fuel or undyed kerosene to local government users and mass transit systems.

4. Bonding. Prior to becoming licensed, each new wholesaler applicant must submit, to the Department, a bond, as provided in paragraph (2)(c) of Rule 12B-5.060, F.A.C.

(c) Importers of Aviation Fuel or Undyed Kerosene.

1. Every person who imports aviation fuel or undyed kerosene into Florida, by common or private carrier, upon which Florida tax has not been charged or collected must hold a valid license as a wholesaler and as an importer.

See Rules 12B-5.030 and 12B-5.060, F.A.C.

2. Bonding. Prior to becoming licensed, each new exporter applicant must submit, to the Department, a bond, as provided in paragraph (2)(b) of Rule 12B-5.030, F.A.C.

(d) Exporters of Aviation Fuel or Undyed Kerosene.

1. Exporters of aviation fuel or undyed kerosene are persons who remove aviation fuel or undyed kerosene from Florida by common or private carrier.

2. Persons licensed as exporters are authorized to purchase aviation fuel and undyed kerosene in this State for export only. Storage, in this State, of aviation fuel or undyed kerosene by an exporter must be limited to no more than 24 hours in order for the fuel to remain in the stream of interstate commerce.

3. Bonding. Prior to becoming licensed, each new importer applicant must submit, to the Department, a bond, as provided in paragraph (2)(c) of Rule 12B-5.080, F.A.C.

(e) Carriers of Aviation Fuel or Undyed Kerosene.

1. Any person who transports aviation fuel or undyed kerosene within this State must hold a valid license as a carrier. See Rule 12B-5.040, F.A.C.

2. Any person transporting aviation fuel or undyed kerosene over the highways of this State, except a common carrier, must have a license card displayed in the vehicle.

3. Common carriers must have a bill of lading when transporting fuel over the highways of this State.

(3) Exempt Sales.

(a) Sales of Aviation Fuel to the United States Government. The sale by terminal suppliers and wholesalers of aviation fuel or undyed kerosene in quantities of 500 gallons or more per delivery to the United States Government, its departments, or its agencies is exempt from tax.

(b)1. Sales of Aviation Fuel to Farmers. Terminal suppliers and wholesalers who sell aviation jet fuel or undyed

kerosene to farmers for use in farm equipment on a farm are exempt from the tax imposed under this section only on the gallons of fuel which farmers provide written documentation to their suppliers which identifies the number of gallons purchased which will be used exclusively on a farm.

2. All taxes imposed under Section 206.87, F.S., must be collected by a terminal supplier or wholesaler on gallons of aviation jet fuel which will be used as diesel fuel.

(c) Sale of Undyed Kerosene for Home Heating or Cooking.

1. Terminal suppliers who deliver undyed kerosene to a residence for home heating or cooking must accrue the 4.27 cents (\$0.0427) excise tax due on the number of gallons delivered on its Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.). To obtain a credit for tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credit, and submit it to the Department with Form DR-309631.

2. Wholesalers that deliver tax-paid undyed kerosene to a residence for home heating or cooking may obtain a credit for the 4.27 cents (\$0.0427) excise tax paid to suppliers when filing their Wholesaler/Importer Fuel Tax Returns (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.). To obtain a credit for tax paid, wholesalers must complete Schedule 12, Ultimate Vendor Credit, and submit it with Form DR-309632.

3. Terminal suppliers and wholesalers who deliver undyed kerosene to a residence for home heating and cooking must include on the invoice the name and address of the purchaser, and the statement, "Kerosene Sold for Home Heating and Cooking."

4. Terminal suppliers and wholesalers who deliver undyed kerosene to retail dealers for resale of such fuel exclusively for home heating and cooking may obtain a credit for tax paid on the number of gallons delivered. To obtain a credit for tax paid, terminal suppliers and wholesalers must complete Schedule 12, Ultimate Vendor Credit. Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632.

5. A retail dealer who purchases undyed kerosene from terminal suppliers and wholesalers for resale, and who sells such fuel exclusively for home heating and cooking must provide an affidavit to suppliers which indicates that the retail dealer has no facility for placing kerosene in the fuel tank of a motor vehicle.

6. Sales of Undyed Kerosene to a Reseller for Use as a Home Heating or Cooking Fuel.

a. A licensed wholesaler or terminal supplier may sell undyed kerosene to a reseller that qualifies as a retail

dealer for sale of home heating or cooking fuel and may obtain a credit or a refund as the ultimate vendor. To obtain a credit or a refund for tax paid, wholesalers and terminal suppliers must complete Schedule 12, Ultimate Vendor Credit. Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632. To obtain a refund of tax paid, wholesalers must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

b. A reseller qualifies as a retail dealer if the following conditions are met:

(I) The reseller has a current certificate of registration to collect sales and use tax issued by the Department.

(II) Is currently registered with a carrier's license.

(III) When undyed kerosene is sold for home heating or cooking by terminal suppliers or wholesalers to a reseller that qualifies as a retail dealer, the sale invoices must be stamped by the supplier: UNTAXED KEROSENE FOR HOME HEATING AND COOKING, and the invoice signed by the retail dealer.

(IV) During pickup and delivery of undyed kerosene, each vehicle must have a placard displayed on the tank section in characters no less than 3 inches in height which states: FOR HOME HEATING OR COOKING PURPOSES ONLY – REPORT ANY FUELING OF HIGHWAY VEHICLES TO DEPARTMENT OF REVENUE AT 1(800)FL-AWARD.

c. Sales of undyed kerosene to a reseller for any use other than home heating or cooking are not subject to an ultimate vendor credit or refund.

d. Resellers that make sales of undyed kerosene for use other than for home heating or cooking without paying the aviation fuel tax are in violation of Chapter 206, F.S., and subject to the penalties provided in Section 206.872(11)(a), F.S.

(d) Sales of Aviation Fuel to Certain Qualified Schools. The sale of aviation fuel to qualified colleges or universities exclusively for use in flight training is exempt from the collection of tax imposed under this section.

1. For the purposes of this exemption, a qualified college or university is one that:

a. Is based in the state of Florida;

b. Is accredited or has applied for accreditation by the Aviation Accreditation Board International; and,

c. Offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school

of aeronautics or college of aviation.

In addition, a college must be a tax-exempt organization under §501(c)(3) of the Internal Revenue Code to qualify for this exemption.

2. The following is a suggested certificate to be provided by the qualified college or university to a terminal supplier or wholesaler to purchase aviation fuel exempt from tax:

Exemption Certificate for Purchase of Aviation Fuel by Qualified Colleges and Universities

I, the undersigned individual, on behalf of \_\_\_\_\_ (name of college or university), certify that such college or university qualifies for an exemption from aviation fuel tax pursuant to Section 206.9825(1)(e), F.S., and that such college or university:

- Is based in the state of Florida;
- Is a tax-exempt organization under §501(c)(3) of the Internal Revenue Code, if the school is a college;
- Is accredited by or has applied for accreditation by the Aviation Accreditation Board International; and,
- Offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

I further certify that the fuel purchased using this Certificate will be used exclusively for use in flight training by the college or university I represent. I understand that if the fuel is used for any purpose other than flight training, then the college or university must pay tax on the purchase price of the fuel directly to the Department of Revenue.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated in it are true.

\_\_\_\_\_

SIGNATURE OF PURCHASER, AUTHORIZED AGENT, OR REPRESENTATIVE

\_\_\_\_\_

TITLE OR DESIGNATION

\_\_\_\_\_

DATE

3. Terminal suppliers and wholesalers who sell aviation fuel to qualified colleges or universities may obtain a credit for tax paid on the number of gallons delivered to the qualified colleges or universities. To obtain a credit for tax paid, terminal suppliers and wholesalers must complete Schedule 12, Ultimate Vendor Credit. Terminal



Suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632.

(4) Imposition and Payment of Tax.

(a) Tax Rate. An excise or license tax of 4.27 cents (\$0.0427) per gallon is imposed on the sale of aviation fuel or undyed kerosene, either upon importation into this State, or on the first sale at the loading rack of a terminal if imported by a terminal supplier.

(b) Aviation Fuel Subject to Provisions of Chapter 206, F.S. The provisions of Sections 206.41 and 206.87 of Chapter 206, F.S., will apply on the sale of aviation fuel or undyed kerosene when sold for use as motor fuel or diesel fuel, including licensing, registration, timely filing of reports and tax collected, transporting fuel, suits for collection of unpaid taxes, Department warrants for collection of unpaid taxes, penalties, interest, retention of records, inspection of records, liens on property, foreclosure, and enforcement and collection also apply to the tax levied under this section.

(5) Returns.

(a) Any person who holds an aviation fuel license is required to file the following tax returns with the Department:

1. Terminal suppliers of aviation fuel are required to report tax due on aviation fuel on Form DR-309631, Terminal Supplier Fuel Tax Return.

2. Wholesalers and importers of aviation fuel are required to report tax due on aviation fuel on Form DR-309632, Wholesaler/Importer Fuel Tax Return.

3. Exporters of aviation fuel are required to report all purchases of aviation fuel from terminal suppliers or wholesalers in Florida of fuel that is exported to another state on Form DR-309638, Exporter Fuel Tax Return.

4. Terminal Operators of aviation fuel are required to report the number of gallons of aviation fuel removed from storage through the terminal rack and aviation fuel imported by means other than bulk transfer into Florida on Form DR-309636, Terminal Operator Information Return.

5. Carriers of aviation fuel are required to report all aviation fuel moving by truck, rail, pipeline, barge, ship, or other conveyance on Form DR-309637, Petroleum Carrier Information Return.

(b) The forms in paragraph (a) are incorporated by reference in Rule 12B-5.150, F.A.C.

(c) Electronic filing of payments, returns, and other required information reports must be submitted to the

Department as provided in rule Chapter 12-24, F.A.C., when:

1. Payment of the tax is required to be made by electronic means;
2. Any return for reporting tax is required to be submitted by electronic means;
3. No tax is due with any return for reporting tax; or
4. Any information report is required to be submitted by electronic means.

(6) Applicability of Tax According To Use.

(a) Aviation gasoline used for purposes other than propelling aircraft is considered to be motor fuel and is subject to tax pursuant to Chapter 206.41, F.S.

(b) Motor fuel as defined in Chapter 206.01, F.S., not testing D-910, when used in aircraft, is not considered as aviation fuel and will be taxed as motor fuel.

(c) Aviation turbine fuel or undyed kerosene used for purposes other than to propel aircraft is subject to the tax pursuant to and determined by the provisions of Chapter 206.87, F.S.

(7) Refunds and Credits.

(a) Refunds to Air Carriers.

1. Air carriers are entitled to a refund and qualified air carriers are entitled to an additional refund of the tax paid on aviation fuel pursuant to Part III of Chapter 206, F.S. The total refund paid to air carriers and qualified air carriers shall not exceed the amount of aviation fuel tax paid during the refund period.

2. The refund to air carriers is calculated by multiplying the wages paid to employees of the air carrier, who are based within this State and covered by the provisions of Chapter 443, F.S., by six-tenths of one percent (0.006).

3. The additional refund to qualified air carriers is calculated by multiplying the total Florida tax-paid gallons of aviation aviation fuel purchased during the refund period by 1.42 cents (\$0.0142) per gallon.

4. To obtain a refund of aviation fuel tax paid, an air carrier is required to file an Application for Aviation Fuel Refund – Air Carriers (Form DR-191, incorporated by reference in Rule 12B-5.150, F.A.C.), with the Department. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the last preceding refund application was timely submitted to the Department.

5. The Department must receive amended refund applications for the prior calendar quarter by the current

calendar quarter's deadline.

6. No refund will be authorized for a tax refund of less the \$5 for a refund period.

(b) Any fixed base operator that sells aviation fuel to the United States government, its departments, or its agencies for use in governmental aircraft is entitled to a refund of tax paid on such fuel. To receive a refund of tax paid, the fixed base operator must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.

(c) 1. Refund to Certain Qualified Schools for Aviation Fuel Used Exclusively in Flight Training. Qualified colleges or universities may apply for a refund of tax paid on aviation fuel purchased from fixed based operators or retailers for exclusive use in flight training by filing an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

2. To qualify for a refund, the college or university must submit the following with Form DR-26:

- a. Documentation establishing that the college or university is based in Florida.
- b. If applicable, documentation establishing that the college is a tax-exempt organization under §501(c)(3) of the Internal Revenue Code.
- c. Documentation establishing that the college or university is accredited or has applied for accreditation by the Aviation Accreditation Board International.
- d. Documentation showing that the college or university offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

e. Invoices or receipts showing the amount of tax paid.

f. A list of equipment, including aircraft identification numbers, in which the aviation fuel was used.

g. Fuel reports detailing the amount of aviation fuel used in the equipment.

(8) Bonded Fuel Exempt From Tax.

(a) Aviation fuel which is imported and placed in bond under Department of Treasury, U.S. Customs Service,

pursuant to U.S.C. Sec. 1309 et seq., is exempt from the tax by this section, when such fuel is withdrawn and used under the guidelines and in compliance with the U.S. Customs Service.

(b) When such fuel is withdrawn from bonded supplies to be used in domestic flights, the tax levied under this section will apply.

(9) Commercial Air Carriers; Registration; Reporting.

(a) Registration.

1. All airlines that operate as commercial air carriers in Florida are required to hold a valid aviation fuel tax license.

2. To obtain an annual license, a commercial air carrier must file an Application for Air Carrier Fuel Tax License (Form DR-176, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

3. To renew an annual license, a commercial air carrier must file a Renewal Application for Pollutant or Air Carrier License (Form DR-166R, incorporated by reference in Rule 12B-5.150, F.A.C.)

(b) Reporting. All licensed commercial air carriers are required to file a Florida Air Carrier Fuel Tax Return (Form DR-182, incorporated by reference in Rule 12B-5.150, F.A.C.), to report aviation fuel withdrawn from bonded inventories and use in domestic flights or imports of non-tax paid aviation fuel, and to remit tax due at the rate of 4.27 cents (\$0.0427) per gallon. Form DR-182 must be filed on or before the 20th day of each month for transactions during the previous month to avoid penalty for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if 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 which 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.

(c) Electronic filing of payments, returns, and other information reports must be submitted to the Department as provided in rule Chapter 12-24, F.A.C., when:

1. Payment of the tax is required to be made by electronic means;
2. Any return for reporting tax is required to be submitted by electronic means;

3. No tax is due with any return for report tax; or

4. Any information report is required to be submitted by electronic means.

*Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21, 1-1-21, Repealed*

12B-5.375 Temporary Pollutant Importer License Issued Under a Declared Emergency.

(1) General Information. When the Governor of Florida has declared a state of emergency pursuant to Section 252.36, F.S., or when the President of the United States has declared a major disaster in Florida, another state, territory of the United States, or the District of Columbia, gasoline, gasohol, and diesel fuel, ~~and aviation fuel~~ imported into Florida is subject to the Florida pollutant tax. Any person who imports fuels subject to the Florida pollutant tax is required to hold a valid Florida pollutant license issued by the Department.

(2) No change.

(3) Temporary Pollutant Importers.

(a) The Florida pollutant tax accrues at the time of importation of motor, and diesel fuel, ~~and aviation fuel~~ into Florida.

(b) No change.

(c) Holders of temporary pollutant importer licenses are required to pay the Florida pollutant taxes due to the Department when gasoline, gasohol, and diesel fuel, ~~and aviation fuel~~ is imported into Florida and the Florida pollutant taxes due have not been paid to an out-of-state dealer who holds a valid Florida pollutant license. Tax is due at the pollutant tax rates provided in subsection (5) of Rule 12B-5.400, F.A.C.

(d) No change.

(4) through (7)

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.9925, 206.9931(2), 206.9942, 206.9943(4) FS, section 27, Ch. 2025-208 LOF. History—New 6-1-09,\_\_\_\_\_.*

## PART ~~III~~ IV TAX ON POLLUTANTS

12B-5.400 Producers and Importers of Pollutants.

(1) No change.

(2) Definitions. The following definitions are for purposes of Part ~~III~~<sup>IV</sup>, Chapter 206, F.S., only:

(a) through (k) No change.

(3) Licensing and Bonding.

(a) Any person who does not hold a valid motor fuel, ~~or diesel fuel, or aviation fuel~~ tax license issued pursuant to Parts ~~I or II or III~~ of Chapter 206, F.S., and who produces, imports, or causes pollutants to be imported into this state is required to obtain a pollutants tax license.

(b)1. To obtain an annual license as an importer or producer of taxable pollutants, a person must file a Florida ~~Fuel or Pollutants Pollutant~~ Tax Application (~~Form DR-156 DR-166~~, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

2. No change.

(c) through (e) No change.

(4) through (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS, section 27, Ch. 2025-208 LOF. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21, \_\_\_\_.*

PART ~~IV~~<sup>V</sup> TAX ON NATURAL GAS FUEL

12B-5.500 Natural Gas Fuel Retailers.

(1) No change.

(2) Licensing.

(a) To obtain an annual license as a natural gas fuel retailer, every person required to obtain a license must file ~~Form DR-156~~, Florida Fuel Tax Application (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments, with the Department, as provided in the application.

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

Department, as provided in the renewal application.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 206.4(1), 213.06(1) FS. Law Implemented 206.9951, 206.9952 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, or diesel, ~~or aviation 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, and blenders.

(2) No change.

(a) Terminal suppliers and terminal operators must file returns using Extensible Markup Language (XML), as provided in the Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, (form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150, F.A.C.:

1. through 2. No change.

(b) Wholesalers, importers, petroleum carriers, exporters, and blenders must file returns through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in the Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.). 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.

(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 FS, s. 27, Ch. 2025-208 LOF. History—New 5-23-22, Amended \_\_\_\_\_.*