



## Tax Information Publication

# TIP

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### Florida Motor Fuel Tax Relief Act of 2022 – October 1, 2022 Through October 31, 2022 Wholesalers and Importers

The Florida Motor Fuel Tax Relief Act of 2022 reduces the tax rate on motor fuel by 25.3 cents per gallon from Saturday, October 1, 2022 through Monday, October 31, 2022. 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.

The tax rates reduced by the Motor Fuel Tax Relief Act of 2022 include the Municipal (excise), County (excise), Fuel Sales, and State Comprehensive Enhanced Transportation System (SCETS) taxes. See the chart below for an overview of the fuel taxes that are affected by the rate reduction and the months for which the rate reduction would apply.

#### 2022 Tax Rate Chart:

Tax Rate Period	Excise	Sales	Ninth-Cent	Inspection Fee	Local Option	SCETS
01/2022 to 09/2022, 11/2022 and 12/2022	4 cents	15 cents	Varies by County (0 to 1 cents) (no change)	0.125 cents	Varies by County (7 to 11 cents) (no change)	8.3 cents
10/2022	2 cents	0 cents	Varies by County (0 to 1 cents) (no change)	0.125 cents	Varies by County (7 to 11 cents) (no change)	0 cents

A chart with all modified tax, collection allowance, and refund rates is located on the Department of Revenue's (Department) website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

#### Filing Requirements

Licensed wholesalers/importers will charge and collect the reduced tax rate on taxable Florida sales for the duration of the tax relief period. The reduced tax rate includes 2 cents of the Excise Tax, Inspection Fee, and applicable minimum Local Option taxes.

Wholesalers/importers will continue to file a monthly return (Form DR-309632) using the Department's web-based application. Report all transactions, including sales and purchases with the reduced tax rate, inventory, and credits. The Department's filing system will be updated to include the adjusted tax, credit, collection allowance, and shared collection allowance rates for the one-month period.

#### Inventory Reconciliation

The Department will reconcile your beginning and ending inventory. Based on the inventory reconciliation, you will receive a credit or a bill from the Department. If your beginning gasoline inventory on October 1 is greater than your ending inventory on October 31, you will receive a credit. If your beginning inventory on October 1 is less than your ending inventory on October 31, you will receive a tax liability notice. The credit or liability will be calculated by taking the difference between beginning and ending inventory and multiplying the results by 25.3 cents. This calculation will occur

after the tax reduction period has ended and the October 2022 return has been filed with the Department.

### **Tax Reduction**

As mandated by Florida law, wholesalers/importers are required to separately state fuel taxes from the price of the fuel on all invoices unless the sale is made from a retail service station. Invoices representing non-retail service station transactions must reflect the reduced tax rate for the duration of the tax relief period. Sales made prior to October 1, 2022, and after October 31, 2022, should reflect the full tax rate.

Customers will expect to see a reduction in the applicable tax rates on any invoice representing a sale of motor fuel that occurs in October 2022. A wholesaler/importer may not retain any part of the tax reduction identified in the Florida Motor Fuel Tax Relief Act. The Office of Attorney General may investigate any violations of this act.

**Note:** The Florida Motor Fuel Tax Relief Act of 2022 does not affect the taxes imposed on diesel or aviation fuel.

Visit [floridarevenue.com/SalesTaxHolidays](https://floridarevenue.com/SalesTaxHolidays) for additional information regarding the fuel tax holiday.

**References:** Section 47, Chapter 2022-97, Laws of Florida; Sections 206.23 and 206.41, Florida Statutes

### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at [floridarevenue.com](https://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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