



Tax Information Publication

TIP

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Fuel Tax Rates Adjusted October 1, 2024, Through December 31, 2024

Beginning October 1, 2024, Jackson County's additional local option tax for motor fuel will increase from zero cents per gallon to 5 cents per gallon. With the additional tax, Jackson County's total motor fuel tax will be 42.525 cents per gallon. This change will not affect the statewide minimum for motor fuel or any other county's rates. A chart listing the 2024 rates for fuel tax, collection allowance, refund, and pollutants tax is on the Department of Revenue's (Department) website at floridarevenue.com/taxes/fuel.

Filing Your Return

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and select the Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659) under the [eServices](#) section.

Taxpayers obligated to file electronically must use the appropriate method as specified in the return instructions. There is a \$5,000 penalty if you do not file electronically when obligated to do so. In addition, failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

Check floridarevenue.com/forms in October 2024 for sample copies of the 2024 returns with the new tax rates. Select the "Fuel and Pollutant Taxes" option.

References: Chapter 206, Florida Statutes; Rule Chapters 12B-5 and 12-24, Florida Administrative Code

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 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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