



Tax Information Publication

TIP

No: 24B05-05R

Date Issued:
November 20, 2024

Revised:
January 20, 2025

On November 20, 2024, the Department issued TIP 24B05-05. That TIP contained incorrect information regarding the Refund rates listed in Exhibit F. To ensure you have the correct rate information, the Department has issued this revised TIP.

Fuel Tax Rates Adjusted Beginning January 1, 2025

Beginning January 1, 2025, the statewide tax rates on motor fuel and diesel fuel will increase. Florida law requires annual adjustments to the state fuel tax rates and the State Comprehensive Enhanced Transportation System (SCETS) tax rate based on the National Consumer Price Index.

Motor Fuel

The state tax rate on motor fuel will increase from 21 cents per gallon to **21.5 cents per gallon**. The ninth-cent and local option rates vary by county. For a list of local option and ninth-cent rates by county, review the Motor Fuel Tax Rates chart available on the Florida Department of Revenue's (Department) website at floridarevenue.com/taxes/rates. The SCETS rate will increase from 9.4 cents per gallon to **9.7 cents per gallon**. The inspection fee on motor fuel will remain **0.125 cents per gallon**.

Diesel Fuel

The state tax rate on diesel fuel will increase from 21 cents per gallon to **21.5 cents per gallon**. The county tax rate (ninth-cent, SCETS, and local option tax rates) on diesel fuel will increase from 15.9 cents per gallon to **16.7 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 37.4 cents per gallon to **38.2 cents per gallon** statewide.

Aviation Fuel

The state tax rate on aviation fuel is **4.27 cents per gallon**.

Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the 21.5 cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 15.7 cents per gallon, a pollutants tax of 2.071 cents per gallon, and an inspection fee of 0.125 cents per gallon** on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers is **39.396 cents per gallon**.

Terminal Suppliers/Wholesalers – Terminal suppliers/wholesalers must remit to the Department the local option tax rate above the minimum on motor fuel sold to retail dealers or end users that do not have a wholesaler or terminal supplier license. This rate is in addition to the minimum local option tax of 15.7 cents per gallon collected by terminal suppliers when fuel is removed from a licensed terminal.

A chart listing the 2025 rates for fuel tax, collection allowance, refund, and pollutants tax is on the Department's website at floridarevenue.com/taxes/fuel.

Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as specified in Rule Chapters 12B-5 and 12-24, Florida Administrative Code. There is a \$5,000 penalty if you do not file electronically when obligated to do so.

Returns are due on the 1st and late after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, returns are timely if filed electronically, postmarked, or hand-delivered on the first business day following the 20th day of the month.

When you electronically pay or you electronically file and pay at the same time, 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 to avoid penalty and interest. For a list of payment due dates, visit floridarevenue.com/forms and select the current year's *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

Check the Department's website in January 2025 for sample copies of the 2025 returns with the new tax rates. Select the "Forms and Publications" option under Quick Links.

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.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at floridarevenue.com/dor/subscribe
- ✓ Visit the Taxpayer Education webpage at floridarevenue.com/taxes/education for online guides and tutorials
- ✓ Follow us on **Instagram, LinkedIn, X, and YouTube**

2025

Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

Page	Exhibit	Description of Exhibit
2	A	Rate Changes for 2025
2	B	2025 State Taxes, Inspection Fee, Ninth-Cent, Local Option, Additional Local Option, and State Comprehensive Enhanced Transportation System Tax (SCETS) on Products Defined as Motor Fuel
4	C	Tax and Collection Allowance Rates by Tax Return and Line Item
5	D	Local Option Tax Entitled and Not Entitled to Collection Allowance (Gasoline, Gasohol, and Fuel Grade Ethanol)
6	E	Pollutants Tax Rates
7	F	Refund Rates
7	G	Licensed Mass Transit System Provider Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)
8	H	Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax. This schedule is used by qualified mass transit system providers, farmers, commercial fishermen, and aviation ground support companies to determine the refund rate on gasoline (Part II of Form DR-138 and DR-160).
9	I	Shared Collection Allowance Rates – Terminal suppliers and importers may not offset tax by the collection allowance unless 50% of the collection allowance is shared with any purchaser licensed as a wholesaler or terminal supplier in Florida. The rates in this exhibit can be multiplied by the fuel tax paid to calculate the shared collection allowance.

**Exhibit A
Rate Changes for 2025**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	Ninth-Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	\$0.040	\$0.175	\$0.00	\$0.00125	\$0.06	\$0.097	*\$0.37325
*Total does not include local option taxes above the statewide minimum collected and remitted by licensed wholesalers and terminal suppliers on each sale, delivery, or consignment to retail dealers, resellers, and end users. See Exhibit B for the local option tax above the minimum on motor fuel.							
Statewide Fuel Taxes on Undyed Diesel Fuel							
	Excise	Sales	Ninth-Cent	Local Option	SCETS	Total	
All Counties	\$0.040	\$0.175	\$0.01	\$0.06	\$0.097	\$0.382	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax	Effective Date of Tax Rate					
All Counties	\$0.0427	July 1, 2019					
New Taxes Imposed/Repealed:							

**Exhibit B
2025 State Taxes, Inspection Fee, Ninth-Cent, Local Option,
Additional Local Option and SCETS Motor Fuel Taxes**

COUNTY	STATE TAXES	INSPECTION FEE	NINTH-CENT	LOCAL OPTION	ADDITIONAL LOCAL OPTION	SCETS	*COUNTY TOTAL	MINIMUM LOCAL OPTION	LOCAL OPTION ABOVE MINIMUM	**TOTAL TAX IMPOSED
Alachua	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Baker	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Bay	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Bradford	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Brevard	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Broward	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Calhoun	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Charlotte	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Citrus	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Clay	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Collier	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Columbia	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Miami-Dade	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.097	\$0.197	\$0.157	\$0.040	\$0.41325
DeSoto	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Dixie	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Duval	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Escambia	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.04	\$0.097	\$0.207	\$0.157	\$0.050	\$0.42325
Flagler	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Franklin	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Gadsden	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Gilchrist	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325

COUNTY	STATE TAXES	INSPECTION FEE	NINTH-CENT	LOCAL OPTION	ADDITIONAL LOCAL OPTION	SCETS	*COUNTY TOTAL	MINIMUM LOCAL OPTION	LOCAL OPTION ABOVE MINIMUM	**TOTAL TAX IMPOSED
Glades	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Gulf	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Hamilton	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Hardee	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Hendry	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.02	\$0.097	\$0.187	\$0.157	\$0.030	\$0.40325
Hernando	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Highlands	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Hillsborough	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Holmes	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Indian River	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Jackson	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Jefferson	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Lafayette	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Lake	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Lee	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Leon	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Levy	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.05	\$0.097	\$0.207	\$0.157	\$0.050	\$0.42325
Liberty	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Madison	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Manatee	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Marion	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Martin	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Monroe	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Nassau	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Okaloosa	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.03	\$0.097	\$0.197	\$0.157	\$0.040	\$0.41325
Okeechobee	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Orange	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Osceola	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Palm Beach	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Pasco	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Pinellas	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Polk	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Putnam	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
St. Johns	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
St. Lucie	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Santa Rosa	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Sarasota	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Seminole	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Sumter	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Suwannee	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Taylor	\$0.215	\$0.00125	\$0.00	\$0.06	\$0.00	\$0.097	\$0.157	\$0.157	\$0.000	\$0.37325
Union	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Volusia	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.05	\$0.097	\$0.217	\$0.157	\$0.060	\$0.43325
Wakulla	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Walton	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325
Washington	\$0.215	\$0.00125	\$0.01	\$0.06	\$0.00	\$0.097	\$0.167	\$0.157	\$0.010	\$0.38325

* County Total = Ninth-Cent + Local Option + Additional Local Option + SCETS

** Total Tax Imposed = County Total + State Taxes + Inspection Fee

Exhibit C
Tax and Collection Allowance Rates
By Form and Line Item

	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10)	\$0.37325	Page 4 (Line 8)	\$0.37325	Page 4 (Line 8)	\$0.37325	Page 3 (Line 23)	\$0.37325
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Undyed Diesel	Page 4 (Line 10)	\$0.215	Page 4 (Line 8)	\$0.215	Page 4 (Line 8)	\$0.215	Page 3 (Line 23)	\$0.215
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 4)							
Aviation	Page 4 (Line 11)	\$0.0427	Page 4 (Line 9)	\$0.0427	Page 4 (Line 9)	\$0.0427	Page 3 (Line 22)	\$0.0427
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24B)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Collection Allowance (Gasoline)	Page 4 (Line 12)	0.00292	Page 4 (Line 10)	0.00292	Page 4 (Line 10)	0.00292	Page 3 (Line 26)	0.00292
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Undyed Diesel)	Page 4 (Line 13)	0.0067	Page 4 (Line 11)	0.0067	Page 4 (Line 11)	0.0067	Page 3 (Line 27)	0.0067
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Aviation)	Page 4 (Line 12)	0.002	Page 4 (Line 10)	0.002	Page 4 (Line 10)	0.002	Page 3 (Line 25)	0.002
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Local Option Tax (Gasoline)								
Local Option Tax Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Collection Allowance	Page 4 (Line 16)	0.011	Page 4 (Line 14)	0.011	Page 4 (Line 14)	0.011	Page 3 (Line 30)	0.011
Local Option Tax Not Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Local Option Tax (Undyed Diesel)								
Local Option Tax Entitled to Collection Allowance	Page 4 (Line 19)	\$0.07	Page 4 (Line 17)	\$0.07	Page 4 (Line 17)	\$0.07	Page 3 (Line 33)	\$0.07
	Page 13 (Line 10)		Page 13 (Line 10)		Page 13 (Line 10)			
	Page 17 (Line 6)							
Collection Allowance	Page 4 (Line 20)	0.011	Page 4 (Line 18)	0.011	Page 4 (Line 18)	0.011	Page 3 (Line 34)	0.011
	Page 13 (Line 12)		Page 13 (Line 12)		Page 13 (Line 12)			
	Page 17 (Line 8)							

	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	\$0.097	Page 4 (Line 19)	\$0.097	Page 4 (Line 19)	\$0.097	Page 3 (Line 35)	\$0.097
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							
Shared Collection Allowance Add-Back Rates (Schedule 12)								
Gasoline	Page 13 (Line 22)	0.000576	Page 13 (Line 22)	0.000576	Page 13 (Line 22)	0.000576		NA
Undyed Diesel	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335		NA
Aviation	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001		NA

Exhibit D
Local Option Tax Entitled and Not Entitled to Collection Allowance
(Gasoline, Gasohol, and Fuel Grade Ethanol)

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
1	Alachua	\$0.010	\$0.050
2	Baker	\$0.010	\$0.000
3	Bay	\$0.010	\$0.000
4	Bradford	\$0.010	\$0.050
5	Brevard	\$0.000	\$0.000
6	Broward	\$0.010	\$0.050
7	Calhoun	\$0.000	\$0.000
8	Charlotte	\$0.010	\$0.050
9	Citrus	\$0.010	\$0.050
10	Clay	\$0.010	\$0.050
11	Collier	\$0.010	\$0.050
12	Columbia	\$0.010	\$0.000
13	Miami-Dade	\$0.010	\$0.030
14	DeSoto	\$0.010	\$0.050
15	Dixie	\$0.000	\$0.000
16	Duval	\$0.010	\$0.050
17	Escambia	\$0.010	\$0.040
18	Flagler	\$0.010	\$0.000
19	Franklin	\$0.000	\$0.000
20	Gadsden	\$0.000	\$0.000
21	Gilchrist	\$0.010	\$0.000
22	Glades	\$0.010	\$0.000
23	Gulf	\$0.010	\$0.000
24	Hamilton	\$0.000	\$0.000
25	Hardee	\$0.010	\$0.050
26	Hendry	\$0.010	\$0.020
27	Hernando	\$0.010	\$0.050
28	Highlands	\$0.010	\$0.050
29	Hillsborough	\$0.010	\$0.000
30	Holmes	\$0.010	\$0.000
31	Indian River	\$0.000	\$0.000
32	Jackson	\$0.010	\$0.050
33	Jefferson	\$0.010	\$0.050
34	Lafayette	\$0.000	\$0.000
35	Lake	\$0.010	\$0.000
36	Lee	\$0.010	\$0.050
37	Leon	\$0.010	\$0.050
38	Levy	\$0.000	\$0.050
39	Liberty	\$0.010	\$0.000
40	Madison	\$0.010	\$0.050
41	Manatee	\$0.010	\$0.050

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
42	Marion	\$0.010	\$0.050
43	Martin	\$0.010	\$0.050
44	Monroe	\$0.010	\$0.050
45	Nassau	\$0.010	\$0.050
46	Okaloosa	\$0.010	\$0.030
47	Okeechobee	\$0.010	\$0.050
48	Orange	\$0.000	\$0.000
49	Osceola	\$0.010	\$0.050
50	Palm Beach	\$0.010	\$0.050
51	Pasco	\$0.010	\$0.050
52	Pinellas	\$0.010	\$0.000
53	Polk	\$0.010	\$0.050
54	Putnam	\$0.010	\$0.050
55	St. Johns	\$0.000	\$0.000
56	St. Lucie	\$0.010	\$0.050
57	Santa Rosa	\$0.010	\$0.050
58	Sarasota	\$0.010	\$0.050
59	Seminole	\$0.010	\$0.000
60	Sumter	\$0.010	\$0.000
61	Suwannee	\$0.010	\$0.050
62	Taylor	\$0.000	\$0.000
63	Union	\$0.010	\$0.000
64	Volusia	\$0.010	\$0.050
65	Wakulla	\$0.010	\$0.000
66	Walton	\$0.010	\$0.000
67	Washington	\$0.010	\$0.000

**Exhibit E
Pollutants Tax Rates**

Coastal Protection			
Statute	Barrel	Gallon	Products
206.9935(1)	\$0.02	\$0.00048	Rate applies to all applicable product types
Water Quality			
206.9935(2)	\$0.00	\$0.025	Motor Oil and Other Lubricants
	\$0.00	\$0.059	Solvents
	\$0.05	\$0.00119	Petroleum Products, Chlorine, and Pesticides
	\$0.00	\$5.00	Perchloroethylene
	\$0.02	\$0.00048	Ammonia
Inland Protection			
206.9935(3)	\$0.80	\$0.01904	Rate applies to all applicable product types

**Exhibit F
Refund Rates**

			Application for Fuel Tax Refund			
	Mass Transit System Provider Fuel Tax Return	Local Government User of Diesel Fuel Tax Return	Non-Public Schools	Municipalities, Counties, and School Districts	Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes	Mass Transit System Users
Form Number	DR-309633	DR-309634	DR-190	DR-189	DR-138	DR-160
Gasoline – State Tax						
Credit/Refund Rate	See Exhibit G	\$0.185	\$0.175	\$0.185	\$0.185/\$0.175**	\$0.175
**\$0.175 applies to commercial aviation purposes only.						
Gasoline – Local Option tax						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
Undyed Diesel						
Credit/Refund Rate (On-Road Use)	\$0.332	\$0.185	\$0.175	\$0.185	NA	\$0.175
Credit/Refund Rate (Off-Road Use)	NA	\$0.382	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	\$0.157
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	\$0.05	\$0.197	NA	NA	NA	NA

NA – Refund, credit or tax rate does not apply.

**Exhibit G
Licensed Mass Transit System Provider
Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)**

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	\$0.382	26	Hendry	\$0.352
2	Baker	\$0.332	27	Hernando	\$0.382
3	Bay	\$0.332	28	Highlands	\$0.382
4	Bradford	\$0.382	29	Hillsborough	\$0.332
5	Brevard	\$0.332	30	Holmes	\$0.332
6	Broward	\$0.382	31	Indian River	\$0.332
7	Calhoun	\$0.332	32	Jackson	\$0.382
8	Charlotte	\$0.382	33	Jefferson	\$0.382
9	Citrus	\$0.382	34	Lafayette	\$0.332
10	Clay	\$0.382	35	Lake	\$0.332
11	Collier	\$0.382	36	Lee	\$0.382
12	Columbia	\$0.332	37	Leon	\$0.382
13	Miami-Dade	\$0.362	38	Levy	\$0.382
14	DeSoto	\$0.382	39	Liberty	\$0.332
15	Dixie	\$0.332	40	Madison	\$0.382
16	Duval	\$0.382	41	Manatee	\$0.382
17	Escambia	\$0.372	42	Marion	\$0.382
18	Flagler	\$0.332	43	Martin	\$0.382
19	Franklin	\$0.332	44	Monroe	\$0.382
20	Gadsden	\$0.332	45	Nassau	\$0.382
21	Gilchrist	\$0.332	46	Okaloosa	\$0.362
22	Glades	\$0.332	47	Okeechobee	\$0.382
23	Gulf	\$0.332	48	Orange	\$0.332
24	Hamilton	\$0.332	49	Osceola	\$0.382
25	Hardee	\$0.382	50	Palm Beach	\$0.382

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
51	Pasco	\$0.382	60	Sumter	\$0.332
52	Pinellas	\$0.332	61	Suwannee	\$0.382
53	Polk	\$0.382	62	Taylor	\$0.332
54	Putnam	\$0.382	63	Union	\$0.332
55	St. Johns	\$0.332	64	Volusia	\$0.382
56	St. Lucie	\$0.382	65	Wakulla	\$0.332
57	Santa Rosa	\$0.382	66	Walton	\$0.332
58	Sarasota	\$0.382	67	Washington	\$0.332
59	Seminole	\$0.332			

Exhibit H
Refundable Portion of Local Option and
State Comprehensive Enhanced Transportation System (SCETS) Tax

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	\$0.207	35	Lake	\$0.157
2	Baker	\$0.157	36	Lee	\$0.207
3	Bay	\$0.157	37	Leon	\$0.207
4	Bradford	\$0.207	38	Levy	\$0.207
5	Brevard	\$0.157	39	Liberty	\$0.157
6	Broward	\$0.207	40	Madison	\$0.207
7	Calhoun	\$0.157	41	Manatee	\$0.207
8	Charlotte	\$0.207	42	Marion	\$0.207
9	Citrus	\$0.207	43	Martin	\$0.207
10	Clay	\$0.207	44	Monroe	\$0.207
11	Collier	\$0.207	45	Nassau	\$0.207
12	Columbia	\$0.157	46	Okaloosa	\$0.187
13	Miami-Dade	\$0.187	47	Okeechobee	\$0.207
14	DeSoto	\$0.207	48	Orange	\$0.157
15	Dixie	\$0.157	49	Osceola	\$0.207
16	Duval	\$0.207	50	Palm Beach	\$0.207
17	Escambia	\$0.197	51	Pasco	\$0.207
18	Flagler	\$0.157	52	Pinellas	\$0.157
19	Franklin	\$0.157	53	Polk	\$0.207
20	Gadsden	\$0.157	54	Putnam	\$0.207
21	Gilchrist	\$0.157	55	St. Johns	\$0.157
22	Glades	\$0.157	56	St. Lucie	\$0.207
23	Gulf	\$0.157	57	Santa Rosa	\$0.207
24	Hamilton	\$0.157	58	Sarasota	\$0.207
25	Hardee	\$0.207	59	Seminole	\$0.157
26	Hendry	\$0.177	60	Sumter	\$0.157
27	Hernando	\$0.207	61	Suwannee	\$0.207
28	Highlands	\$0.207	62	Taylor	\$0.157
29	Hillsborough	\$0.157	63	Union	\$0.157
30	Holmes	\$0.157	64	Volusia	\$0.207
31	Indian River	\$0.157	65	Wakulla	\$0.157
32	Jackson	\$0.207	66	Walton	\$0.157
33	Jefferson	\$0.207	67	Washington	\$0.157
34	Lafayette	\$0.157			

This schedule must be used to determine the refund rate for the gasoline portion of Part II (DR-138 and DR-160).

Exhibit I
Shared Collection Allowance Rates

	Gasoline	Undyed Diesel Fuel	Aviation Fuel
Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance	0.000576	0.00335	0.001
Example			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>\$0.37325</u>	<u>\$0.215</u>	<u>\$0.0427</u>
Fuel Tax Paid	\$18,662.50	\$10,750.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000576</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$10.75	\$36.01	\$2.14