



Tax Information Publication

TIP

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Repeal of Aviation Fuel Excise Tax Effective January 1, 2026

Beginning January 1, 2026, part III of chapter 206, Florida Statutes, will be repealed. As a result, jet fuel, undyed kerosene, and aviation fuel will no longer be subject to the 4.27 cents-per-gallon tax.

Gallons of these fuel types will no longer need to be reported on any fuel tax returns except the *Pollutants Tax Return* (Form DR-904).

Air carriers or other taxpayers defined as entities transporting persons or property by aircraft will no longer be required to register or file returns. Retail stations and fixed based operators that sell only jet fuel, undyed kerosene, or aviation fuel will no longer be required to obtain a sales and use tax registration.

Jet fuel, undyed kerosene, and aviation fuel will also be exempt from sales and use tax. However, they will remain subject to the pollutants tax if the fuel contains a petroleum product.

Taxpayers who purchase jet fuel, undyed kerosene, or aviation fuel prior to January 1, 2026, and subsequently sell the same fuel after January 1, 2026, will not be granted any credits or refunds. Taxpayers should manage their inventories to account for the upcoming rate changes.

References: Chapter 206, Florida Statutes; Section 27, Chapter 2025-208, Laws of Florida

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 written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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