FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication TIP

Number: **26B05-04**

Date Issued: **November 20, 2026**

Fuel Tax Rates Adjusted Beginning January 1, 2027

Beginning January 1, 2027, 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 **22** cents per gallon to **22.6 cents per gallon**. The ninth-cent and local option rates vary by county. For a list of ninth-cent and local option 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 9.9 cents per gallon to **10.3 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 **22** cents per gallon to **22.6 cents per gallon**. The county tax rate (ninth-cent, SCETS, and local option tax rates) on diesel fuel will increase from **16.9** cents per gallon to **17.3 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from **38.9** cents per gallon to **39.9 cents per gallon** statewide.

Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the **22.6** cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 16.3 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 **41.096 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 **16.3 cents per gallon** collected by terminal suppliers when fuel is removed from a licensed terminal.

A chart listing the 2027 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 5:00 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 2027 for sample copies of the 2027 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 a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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).

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at **floridarevenue.com/dor/subscribe**
- ✓ Visit our website at **floridarevenue.com/taxes/education** for online guides and tutorials
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2027
Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

Page	Exhibit	Description of Exhibit
2	**A**	Rate Changes for 2027
2	**B**	2027 State Taxes, Inspection Fee, Ninth-Cent, Local Option, Additional Local Option, and State Comprehensive Enhanced Transportation System (SCETS) Tax 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
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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 2027

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	**Sales**	**Ninth-Cent**	**Inspection Fee**	**Local Option**	**SCETS**	**Total**
All Counties	$0.04	$0.186	$0.00	$0.00125	$0.06	$0.103	*$0.39025
***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	$0.04	$0.186	$0.01	$0.06	$0.103	$0.399

Statewide Fuel Taxes on Aviation Fuel		
	State Tax	**Effective Date of Tax Rate**
All Counties	$0.0000	Repealed January 1, 2026
New Taxes Imposed/Repealed: **1. Holmes County – New ordinance increases Additional Local Option Tax from zero to 5 cents.** **2. Union County – New ordinance increases Additional Local Option Tax from zero to 5 cents.** **3. Washington County – New ordinance increases Additional Local Option Tax from zero to 5 cents.**		

Exhibit B
2026 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	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Baker	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Bay	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Bradford	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Brevard	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Broward	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Calhoun	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Charlotte	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Citrus	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Clay	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Collier	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Columbia	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Miami-Dade	$0.226	$0.00125	$0.01	$0.06	$0.03	$0.103	$0.203	$0.163	$0.04	$0.43025
DeSoto	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Dixie	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Duval	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Escambia	$0.226	$0.00125	$0.01	$0.06	$0.04	$0.103	$0.213	$0.163	$0.05	$0.44025
Flagler	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Franklin	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Gadsden	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Gilchrist	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025

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	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Gulf	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Hamilton	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Hardee	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Hendry	$0.226	$0.00125	$0.01	$0.06	$0.02	$0.103	$0.193	$0.163	$0.03	$0.42025
Hernando	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Highlands	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Hillsborough	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Holmes	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Indian River	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Jackson	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Jefferson	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Lafayette	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Lake	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Lee	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Leon	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Levy	$0.226	$0.00125	$0.00	$0.06	$0.05	$0.103	$0.213	$0.163	$0.05	$0.44025
Liberty	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Madison	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Manatee	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Marion	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Martin	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Monroe	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Nassau	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Okaloosa	$0.226	$0.00125	$0.01	$0.06	$0.03	$0.103	$0.203	$0.163	$0.04	$0.43025
Okeechobee	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Orange	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Osceola	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Palm Beach	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Pasco	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Pinellas	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Polk	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Putnam	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
St. Johns	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
St. Lucie	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Santa Rosa	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Sarasota	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Seminole	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Sumter	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Suwannee	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Taylor	$0.226	$0.00125	$0.00	$0.06	$0.00	$0.103	$0.163	$0.163	$0.00	$0.39025
Union	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Volusia	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025
Wakulla	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Walton	$0.226	$0.00125	$0.01	$0.06	$0.00	$0.103	$0.173	$0.163	$0.01	$0.40025
Washington	$0.226	$0.00125	$0.01	$0.06	$0.05	$0.103	$0.223	$0.163	$0.06	$0.45025

*** 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	
	DR-309631		DR-309632		DR-309635	
	State Tax, Inspection Fee, and Minimum Local Option Tax					
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10) Page 13 (Line 5) Page 13 (Line 19) Page 17 (Line 2)	$0.39025	Page 4 (Line 8) Page 13 (Line 5) Page 13 (Line 19)	$0.39025	Page 4 (Line 8)	$0.39025
Undyed Diesel	Page 4 (Line 10) Page 13 (Line 5) Page 13 (Line 19) Page 17 (Line 2)	$0.226	Page 4 (Line 8) Page 13 (Line 5) Page 13 (Line 19)	$0. 226	Page 4 (Line 8)	$0.226
Collection Allowance (Gasoline)	Page 4 (Line 11) Page 13 (Line 7) Page 17 (Line 4)	0.00285	Page 4 (Line 9) Page 13 (Line 7)	0.00285	Page 4 (Line 9)	0.00285
Collection Allowance (Undyed Diesel)	Page 4 (Line 12) Page 13 (Line 7) Page 17 (Line 4)	0.0067	Page 4 (Line 10) Page 13 (Line 7)	0.0067	Page 4 (Line 10)	0.0067

Local Option Tax (Gasoline)						
Local Option Tax Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D
Collection Allowance	Page 4 (Line 15)	0.011	Page 4 (Line 13)	0.011	Page 4 (Line 13)	0.011
Local Option Tax Not Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D

Local Option Tax (Undyed Diesel)						
Local Option Tax Entitled to Collection Allowance	Page 4 (Line 18) Page 13 (Line 9) Page 17 (Line 6)	$0.07	Page 4 (Line 16) Page 13 (Line 9)	$0.07	Page 4 (Line 16)	$0.07
Collection Allowance	Page 4 (Line 19) Page 13 (Line 11) Page 17 (Line 8)	0.011	Page 4 (Line 17) Page 13 (Line 11)	0.011	Page 4 (Line 17)	0.011
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 20) Page 13 (Line 13) Page 17 (Line 10)	$0.103	Page 4 (Line 18) Page 13 (Line 13)	$0.103	Page 4 (Line 18)	$0.103

Shared Collection Allowance Add-Back Rates (Schedule 12)						
Gasoline	Page 13 (Line 21)	0.000579	Page 13 (Line 21)	0.000579	N/A	N/A
Undyed Diesel	Page 13 (Line 21)	0.00335	Page 13 (Line 21)	0.00335	N/A	N/A

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	$0.01	$0.05
2	Baker	$0.01	$0.05
3	Bay	$0.01	$0.00
4	Bradford	$0.01	$0.05
5	Brevard	$0.00	$0.00
6	Broward	$0.01	$0.05
7	Calhoun	$0.00	$0.00
8	Charlotte	$0.01	$0.05
9	Citrus	$0.01	$0.05
10	Clay	$0.01	$0.05
11	Collier	$0.01	$0.05
12	Columbia	$0.01	$0.00
13	Miami-Dade	$0.01	$0.03
14	DeSoto	$0.01	$0.05
15	Dixie	$0.00	$0.00
16	Duval	$0.01	$0.05
17	Escambia	$0.01	$0.04
18	Flagler	$0.01	$0.00
19	Franklin	$0.00	$0.00
20	Gadsden	$0.00	$0.00
21	Gilchrist	$0.01	$0.00
22	Glades	$0.01	$0.00
23	Gulf	$0.01	$0.00
24	Hamilton	$0.00	$0.00
25	Hardee	$0.01	$0.05
26	Hendry	$0.01	$0.02
27	Hernando	$0.01	$0.05
28	Highlands	$0.01	$0.05
29	Hillsborough	$0.01	$0.00
30	Holmes	$0.01	$0.05
31	Indian River	$0.00	$0.00
32	Jackson	$0.01	$0.05
33	Jefferson	$0.01	$0.05
34	Lafayette	$0.00	$0.00
35	Lake	$0.01	$0.00
36	Lee	$0.01	$0.05
37	Leon	$0.01	$0.05
38	Levy	$0.00	$0.05
39	Liberty	$0.01	$0.00
40	Madison	$0.01	$0.05
41	Manatee	$0.01	$0.05
42	Marion	$0.01	$0.05
43	Martin	$0.01	$0.05
44	Monroe	$0.01	$0.05
45	Nassau	$0.01	$0.05
46	Okaloosa	$0.01	$0.03
47	Okeechobee	$0.01	$0.05
48	Orange	$0.00	$0.00
49	Osceola	$0.01	$0.05
50	Palm Beach	$0.01	$0.05
51	Pasco	$0.01	$0.05
52	Pinellas	$0.01	$0.00
53	Polk	$0.01	$0.05
54	Putnam	$0.01	$0.05
55	St. Johns	$0.00	$0.00
56	St. Lucie	$0.01	$0.05
57	Santa Rosa	$0.01	$0.05

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
58	Sarasota	$0.01	$0.05
59	Seminole	$0.01	$0.05
60	Sumter	$0.01	$0.00
61	Suwannee	$0.01	$0.05
62	Taylor	$0.00	$0.00
63	Union	$0.01	$0.05
64	Volusia	$0.01	$0.05
65	Wakulla	$0.01	$0.00
66	Walton	$0.01	$0.00
67	Washington	$0.01	$0.05

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	$0.196	$0.186	$0.196	$0.196/$0.186**	$0.186
**$0.186 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)	$0.349	$0.196	$0.186	$0.196	NA	$0.186
Credit/Refund Rate (Off-Road Use)	NA	$0.399	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	$0.163
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	$0.05	$0.203	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	$0.399	26	Hendry	$0.369
2	Baker	$0.399	27	Hernando	$0.399
3	Bay	$0.349	28	Highlands	$0.399
4	Bradford	$0.399	29	Hillsborough	$0.349
5	Brevard	$0.349	30	Holmes	$0.399
6	Broward	$0.399	31	Indian River	$0.349
7	Calhoun	$0.349	32	Jackson	$0.399
8	Charlotte	$0.399	33	Jefferson	$0.399
9	Citrus	$0.399	34	Lafayette	$0.349
10	Clay	$0.399	35	Lake	$0.349
11	Collier	$0.399	36	Lee	$0.399
12	Columbia	$0.349	37	Leon	$0.399
13	Miami-Dade	$0.379	38	Levy	$0.399
14	DeSoto	$0.399	39	Liberty	$0.349
15	Dixie	$0.349	40	Madison	$0.399
16	Duval	$0.399	41	Manatee	$0.399
17	Escambia	$0.389	42	Marion	$0.399
18	Flagler	$0.349	43	Martin	$0.399
19	Franklin	$0.349	44	Monroe	$0.399
20	Gadsden	$0.349	45	Nassau	$0.399
21	Gilchrist	$0.349	46	Okaloosa	$0.379
22	Glades	$0.349	47	Okeechobee	$0.399
23	Gulf	$0.349	48	Orange	$0.349
24	Hamilton	$0.349	49	Osceola	$0.399
25	Hardee	$0.399	50	Palm Beach	$0.399

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
51	Pasco	$0.399	60	Sumter	$0.349
52	Pinellas	$0.349	61	Suwannee	$0.399
53	Polk	$0.399	62	Taylor	$0.349
54	Putnam	$0.399	63	Union	$0.399
55	St. Johns	$0.349	64	Volusia	$0.399
56	St. Lucie	$0.399	65	Wakulla	$0.349
57	Santa Rosa	$0.399	66	Walton	$0.349
58	Sarasota	$0.399	67	Washington	$0.399
59	Seminole	$0.399			

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	$0.213	35	Lake	$0.163
2	Baker	$0.213	36	Lee	$0.213
3	Bay	$0.163	37	Leon	$0.213
4	Bradford	$0.213	38	Levy	$0.213
5	Brevard	$0.163	39	Liberty	$0.163
6	Broward	$0.213	40	Madison	$0.213
7	Calhoun	$0.163	41	Manatee	$0.213
8	Charlotte	$0.213	42	Marion	$0.213
9	Citrus	$0.213	43	Martin	$0.213
10	Clay	$0.213	44	Monroe	$0.213
11	Collier	$0.213	45	Nassau	$0.213
12	Columbia	$0.163	46	Okaloosa	$0.193
13	Miami-Dade	$0.193	47	Okeechobee	$0.213
14	DeSoto	$0.213	48	Orange	$0.163
15	Dixie	$0.163	49	Osceola	$0.213
16	Duval	$0.213	50	Palm Beach	$0.213
17	Escambia	$0.203	51	Pasco	$0.213
18	Flagler	$0.163	52	Pinellas	$0.163
19	Franklin	$0.163	53	Polk	$0.213
20	Gadsden	$0.163	54	Putnam	$0.213
21	Gilchrist	$0.163	55	St. Johns	$0.163
22	Glades	$0.163	56	St. Lucie	$0.213
23	Gulf	$0.163	57	Santa Rosa	$0.213
24	Hamilton	$0.163	58	Sarasota	$0.213
25	Hardee	$0.213	59	Seminole	$0.213
26	Hendry	$0.183	60	Sumter	$0.163
27	Hernando	$0.213	61	Suwannee	$0.213
28	Highlands	$0.213	62	Taylor	$0.163
29	Hillsborough	$0.163	63	Union	$0.213
30	Holmes	$0.213	64	Volusia	$0.213
31	Indian River	$0.163	65	Wakulla	$0.163
32	Jackson	$0.213	66	Walton	$0.163
33	Jefferson	$0.213	67	Washington	$0.213
34	Lafayette	$0.163			

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**
Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance	0.000579	0.00335
Example		
Gallons	50,000	50,000
State Fuel Tax Rate	$0.39025	$0.226
Fuel Tax Paid	$19,512.50	$11,300.00
Shared Collection Allowance Rate	0.000579	0.00335
Shared Collection Allowance	$11.30	$37.86