

TIP 00B05-03  
DATE ISSUED: Nov 14, 2000

## **Fuel Tax Rate Changes Beginning January 1, 2001**

### **Statewide Fuel Tax Rate Adjustments**

Beginning January 1, 2001, 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 Tax (SCETS) rate, based on the National Consumer Price Index.

#### **Motor Fuel**

The state tax rate on motor fuel will increase from 13.3 cents per gallon to **13.6 cents per gallon**. Please see the enclosed Year 2001 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes chart for the appropriate fuel tax for your county.

#### **Diesel Fuel**

The statewide tax rate on diesel fuel will increase from 25.4 cents per gallon to **25.9 cents per gallon**. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 13.3 cents per gallon to 13.6 cents per gallon, and the combined SCETS and local tax rates, which will increase from 12.1 cents per gallon to 12.3 cents per gallon statewide.

#### **Aviation Fuel**

The state tax rate on aviation fuel will remain at **6.9 cents per gallon**.

### **Counties with Local Option Tax Rate Changes**

Additionally, beginning January 1, 2001, **local option tax rate**

**changes take effect in Broward, Columbia and Sarasota Counties.**

Please see the enclosed Year 2001 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes chart for the appropriate fuel tax for your county.

**Filing Your Return**

January 2001 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2001, and is late after February 20, 2001. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

**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.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- \* Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- \* Fax your form request to the DOR Distribution Center at 850-922-2208, or
- \* Call the DOR Distribution Center at 850-488-8422, or
- \* Mail your form request to:  
DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A  
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800. Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE, 1379  
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Department of Revenue service centers host educational seminars  
about Florida's taxes. For a schedule of upcoming seminars,

- \* visit us online at <http://sun6.dms.state.fl.us/dor/>, or
- \* call the service center nearest you.

References:

Chapter 206, F.S.

Sections 336.021 and 336.025, F.S.

**YEAR 2001 STATE TAXES, NINTH-CENT, LOCAL OPTION,  
ADDITIONAL LOCAL OPTION AND SCETS MOTOR FUEL TAXES**

| COUNTY       | STATE TAXES | 9TH-CENT | L/O    | ADDL L/O | SCETS   | COUNTY TOTAL | TOTAL   | COUNTY     | STATE TAXES | 9TH-CENT | L/O    | ADDL L/O | SCETS   | COUNTY TOTAL | TOTAL   |
|--------------|-------------|----------|--------|----------|---------|--------------|---------|------------|-------------|----------|--------|----------|---------|--------------|---------|
| Alachua      | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Lake       | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Baker        | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Lee        | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 |
| Bay          | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Leon       | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Bradford     | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Levy       | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Brevard      | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Liberty    | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Broward      | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 | Madison    | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Calhoun      | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Manatee    | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Charlotte    | \$0.136     | \$0.00   | \$0.06 | \$0.05   | \$0.053 | \$0.163      | \$0.299 | Marion     | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Citrus       | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Martin     | \$0.136     | \$0.00   | \$0.06 | \$0.02   | \$0.053 | \$0.133      | \$0.269 |
| Clay         | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Monroe     | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Collier      | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 | Nassau     | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Columbia     | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 | Okaloosa   | \$0.136     | \$0.00   | \$0.05 | \$0.00   | \$0.044 | \$0.094      | \$0.230 |
| Dade         | \$0.136     | \$0.01   | \$0.06 | \$0.03   | \$0.053 | \$0.153      | \$0.289 | Okeechobee | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| DeSoto       | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 | Orange     | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Dixie        | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Osceola    | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Duval        | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Palm Beach | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 |
| Escambia     | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Pasco      | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Flagler      | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Pinellas   | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Franklin     | \$0.136     | \$0.00   | \$0.05 | \$0.00   | \$0.044 | \$0.094      | \$0.230 | Polk       | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 |
| Gadsden      | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Putnam     | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Gilchrist    | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | St. Johns  | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Glades       | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | St. Lucie  | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 |
| Gulf         | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Santa Rosa | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Hamilton     | \$0.136     | \$0.00   | \$0.03 | \$0.00   | \$0.027 | \$0.057      | \$0.193 | Sarasota   | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 |
| Hardee       | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Seminole   | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Hendry       | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Sumter     | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Hernando     | \$0.136     | \$0.01   | \$0.06 | \$0.02   | \$0.053 | \$0.143      | \$0.279 | Suwannee   | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Highlands    | \$0.136     | \$0.01   | \$0.06 | \$0.03   | \$0.053 | \$0.153      | \$0.289 | Taylor     | \$0.136     | \$0.01   | \$0.04 | \$0.00   | \$0.044 | \$0.094      | \$0.230 |
| Hillsborough | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Union      | \$0.136     | \$0.01   | \$0.05 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |
| Holmes       | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Volusia    | \$0.136     | \$0.01   | \$0.06 | \$0.05   | \$0.053 | \$0.173      | \$0.309 |
| Indian River | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 | Wakulla    | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Jackson      | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Walton     | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Jefferson    | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 | Washington | \$0.136     | \$0.01   | \$0.06 | \$0.00   | \$0.053 | \$0.123      | \$0.259 |
| Lafayette    | \$0.136     | \$0.00   | \$0.06 | \$0.00   | \$0.053 | \$0.113      | \$0.249 |            |             |          |        |          |         |              |         |

2001

RATE CHANGES FOR YEAR 2001

Broward County increased the Additional Local Option Tax from 4¢ to 5¢.  
 Columbia County imposed a 5¢ Additional Local Option Tax.  
 Sarasota County imposed a 5¢ Additional Local Option Tax.

Glades County extended the 6¢ Local Option Tax to August 31, 2010  
 Hamilton County extended the 3¢ Local Option Tax to August 31, 2001.  
 Hillsborough County extended the Ninth-cent Tax to December 31, 2011.  
 Lafayette County extended the 6¢ Local Option Tax to August 31, 2005  
 Taylor County extended the 4¢ Local Option Tax to August 31, 2005.

\*9th-cent, Local Option, and Additional Local Option Tax collections are distributed to the counties.

September 24, 2012