

**Florida Department Of Revenue  
Tax Information Publication**

**TIP 03B05-03  
DATE: Dec 08, 2003**

**Fuel Taxes Adjusted Beginning January 1, 2004**

Beginning January 1, 2004, 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 14.1 cents per gallon to **14.3 cents per gallon**. Please see the enclosed Year 2004 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes chart for the appropriate fuel tax for your county. (See Chart PDF file)

**Diesel Fuel**

The tax rate on diesel fuel will increase from 26.7 cents per gallon to **27 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 14.1 cents per gallon to 14.3 cents per gallon, and the SCETS and local option tax rates, which will increase from 12.6 cents per gallon to 12.7 cents per gallon statewide.

**Aviation Fuel**

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

**NEW 2004 - Minimum Local Option Tax Collected at Fuel Terminals**

**Terminal Suppliers** - Beginning January 1, 2004, in addition to the \$0.143 state fuel taxes collected at the loading rack, terminal suppliers must also collect a minimum local option fuel tax in the amount of \$0.097 on each gallon of gasoline sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on gasoline sold to wholesalers shall be \$0.24 per

gallon.

**Wholesalers** - Beginning January 1, 2004, wholesalers must remit to the Department of Revenue the local option tax on gasoline sold to retail dealers or end-users above the minimum \$0.097 collected by terminal suppliers.

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

Additionally, beginning January 1, 2004, **county rate changes take effect in Hendry, Highlands, and Okaloosa Counties.** Please see the enclosed Year 2004 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 2004 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2004, and is late after February 20, 2004. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

References: Chapter 206, Florida Statutes; Sections 336.021 and 336.025, Florida Statutes

### **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 our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

**2004 STATE TAXES, NINTH-CENT, LOCAL OPTION, ADDITIONAL LOCAL OPTION AND SCETS MOTOR FUEL TAXES**

COUNTY	STATE TAXES	9TH-CENT	Local Option	Add'l Local Option	SCETS	COUNTY TOTAL	* Minimum Local Option	** Local Option Above Minimum	TOTAL TAX IMPOSED
Alachua	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Baker	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Bay	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Bradford	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Brevard	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Broward	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Calhoun	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Charlotte	\$0.143	\$0.00	\$0.06	\$0.05	\$0.057	\$0.167	\$0.097	\$0.070	\$0.310
Citrus	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Clay	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Collier	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Columbia	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Miami-Dade	\$0.143	\$0.01	\$0.06	\$0.03	\$0.057	\$0.157	\$0.097	\$0.060	\$0.300
DeSoto	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Dixie	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Duval	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Escambia	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Flagler	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Franklin	\$0.143	\$0.00	\$0.05	\$0.00	\$0.047	\$0.097	\$0.097	\$0.000	\$0.240
Gadsden	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Gilchrist	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Glades	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Gulf	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Hamilton	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Hardee	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Hendry	\$0.143	\$0.01	\$0.06	\$0.02	\$0.057	\$0.147	\$0.097	\$0.050	\$0.290
Hernando	\$0.143	\$0.01	\$0.06	\$0.02	\$0.057	\$0.147	\$0.097	\$0.050	\$0.290
Highlands	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Hillsborough	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Holmes	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Indian River	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Jackson	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Jefferson	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Lafayette	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260

COUNTY	STATE TAXES	9TH-CENT	Local Option	Add'l Local Option	SCETS	COUNTY TOTAL	* Minimum Local Option	** Local Option Above Minimum	TOTAL TAX IMPOSED
Lake	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Lee	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Leon	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Levy	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Liberty	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Madison	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Manatee	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Marion	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Martin	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Monroe	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Nassau	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Okaloosa	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Okeechobee	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Orange	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Osceola	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Palm Beach	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Pasco	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Pinellas	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Polk	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Putnam	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
St. Johns	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
St. Lucie	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Santa Rosa	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Sarasota	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Seminole	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Sumter	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Suwannee	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Taylor	\$0.143	\$0.00	\$0.06	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Union	\$0.143	\$0.01	\$0.05	\$0.00	\$0.057	\$0.117	\$0.097	\$0.020	\$0.260
Volusia	\$0.143	\$0.01	\$0.06	\$0.05	\$0.057	\$0.177	\$0.097	\$0.080	\$0.320
Wakulla	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Walton	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270
Washington	\$0.143	\$0.01	\$0.06	\$0.00	\$0.057	\$0.127	\$0.097	\$0.030	\$0.270

**RATE CHANGES FOR 2004**

**NEW TAXES IMPOSED/REPEALED**

Hendry County - Imposed 2¢ Add'l L/O tax to 12/31/2013. Ord # 03-10.
Highlands County - Increased Add'l L/O tax from 3¢ to 5¢ to 12/31/2009. Ord # 03-03-19.
Okaloosa County - Increased L/O tax from 5¢ to 6¢ to 12/31/2017. Ord # 03-14.
Okaloosa County - Imposed 1¢ Ninth-cent to 12/31/17. Ord # 03-15.

**\* STATEWIDE FUEL TAXES ON MOTOR FUEL (GASOLINE)**

	Excise	Sales	9th Cent	L/O	SCETS	TOTAL
All Counties	\$0.040	\$0.103	\$0.00	\$0.05	\$0.047	\$0.240

See county schedule above for local option taxes above statewide minimum, from \$0.00 to \$0.08

**STATEWIDE FUEL TAXES ON UNDYED DIESEL FUEL**

	Excise	Sales	9th Cent	L/O	SCETS	TOTAL
All Counties	\$0.040	\$0.103	\$0.01	\$0.06	\$0.057	\$0.270

**\* Minimum Local Option Tax shall be collected by terminal suppliers at the point of removal through the terminal loading rack. The total minimum tax collected at the terminal for calendar year 2004 is \$0.240.**

**\*\* Local Option Tax above the minimum shall be collected and remitted by licensed wholesalers and terminal suppliers upon each sale, delivery, or consignment to retail dealers, resellers, and end users.**