

**Florida Department of Revenue**  
**Tax Information Publication**

**TIP 05B05-03**

**Date: December 28, 2005**

**Fuel Taxes Adjusted Beginning January 1, 2006**

Beginning January 1, 2006, 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 14.5 cents per gallon to **14.9 cents per gallon**. Please see the enclosed *Year 2006 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 tax rate on diesel fuel will increase from 27.3 cents per gallon to **27.9 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 14.5 cents per gallon to 14.9 cents per gallon, and the SCETS and local option tax rates, which will increase from 12.8 cents per gallon to 13.0 cents per gallon statewide.

**Aviation Fuel**

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

**Minimum Local Option Tax Collected at Fuel Terminals**

**Terminal Suppliers** - In addition to the \$0.149 state fuel taxes collected at the loading rack, terminal suppliers must also collect a minimum local option fuel tax in the amount of \$0.10 on each gallon of gasoline sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on gasoline sold to wholesalers shall be \$0.249 per gallon.

**Wholesalers** - Wholesalers must remit to the Department of Revenue the local option tax on gasoline sold to retail dealers or end-users above the minimum \$0.10 collected by terminal suppliers.

**Counties with Local Option Tax Rate Changes**

Additionally, beginning January 1, 2006, **county rate changes take effect in Bay, Charlotte, Citrus, Columbia, Hardee, Holmes, and Nassau Counties**. Please see the enclosed *Year 2006 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 2006 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2006, and is late after February 20, 2006. 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

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**Click on the *Take Our Quick Survey* button.**

### **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.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

**2006 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	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Baker	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Bay	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Bradford	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Brevard	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Broward	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Calhoun	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Charlotte	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Citrus	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Clay	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Collier	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Columbia	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Miami-Dade	\$0.149	\$0.01	\$0.06	\$0.03	\$0.060	\$0.160	\$0.100	\$0.060	\$0.309
DeSoto	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Dixie	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Duval	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Escambia	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Flagler	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Franklin	\$0.149	\$0.00	\$0.05	\$0.00	\$0.050	\$0.100	\$0.100	\$0.000	\$0.249
Gadsden	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Gilchrist	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Glades	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Gulf	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Hamilton	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Hardee	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Hendry	\$0.149	\$0.01	\$0.06	\$0.02	\$0.060	\$0.150	\$0.100	\$0.050	\$0.299
Hernando	\$0.149	\$0.01	\$0.06	\$0.02	\$0.060	\$0.150	\$0.100	\$0.050	\$0.299
Highlands	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Hillsborough	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Holmes	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Indian River	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Jackson	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Jefferson	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Lafayette	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269

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	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Lee	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Leon	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Levy	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Liberty	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Madison	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Manatee	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Marion	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Martin	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Monroe	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Nassau	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Okaloosa	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Okeechobee	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Orange	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Osceola	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Palm Beach	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Pasco	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Pinellas	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Polk	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Putnam	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
St. Johns	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
St. Lucie	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Santa Rosa	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Sarasota	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Seminole	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Sumter	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Suwannee	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Taylor	\$0.149	\$0.00	\$0.06	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Union	\$0.149	\$0.01	\$0.05	\$0.00	\$0.060	\$0.120	\$0.100	\$0.020	\$0.269
Volusia	\$0.149	\$0.01	\$0.06	\$0.05	\$0.060	\$0.180	\$0.100	\$0.080	\$0.329
Wakulla	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Walton	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279
Washington	\$0.149	\$0.01	\$0.06	\$0.00	\$0.060	\$0.130	\$0.100	\$0.030	\$0.279

**RATE CHANGES FOR 2006**

**\*\* 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.**

**\* 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 2006 is \$0.249**

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

	Excise	Sales	9th Cent	L/O	SCETS	TOTAL
All Counties	\$0.040	\$0.109	\$0.00	\$0.05	\$0.050	\$0.249

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	\$0.109	\$0.01	\$0.06	\$0.060	\$0.279

**NEW TAXES IMPOSED/REPEALED**

- Bay County imposed 1¢ Ninth-cent tax
- Charlotte County imposed 1¢ Ninth-cent Tax
- Citrus County imposed 1¢ Ninth-cent Tax and 5¢ Additional Local Option Tax
- Columbia County 5¢ Additional Local Option Tax expires 12/31/05
- Hardee County imposed 5¢ Additional Local Option Tax
- Holmes County imposed 1¢ Ninth-cent Tax
- Nassau County imposed 5¢ Additional Local Option Tax