



Florida Department Of Revenue
Tax Information Publication

TIP

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DATE: November
30, 2007

Fuel Taxes Adjusted Beginning January 1, 2008

Beginning January 1, 2008, 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 15.3 cents per gallon to **15.6 cents per gallon**. Please see the enclosed *Year 2008 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 28.5 cents per gallon to **29 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 15.3 cents per gallon to 15.6 cents per gallon, and the SCETS and local option tax rates, which will increase from 13.2 cents per gallon to 13.4 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 \$0.156 state fuel taxes collected at the loading rack, terminal suppliers must collect a minimum local option fuel tax in the amount of \$0.103 on each gallon of gasoline sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on gasoline sold to wholesalers shall be \$0.259 per gallon.

Wholesalers – Wholesalers must remit to the Department of Revenue the local option tax above the state and minimum local option tax (\$0.259) on gasoline sold to retail dealers or end-users.

Counties with Local Option Tax Rate Changes

Additionally, beginning January 1, 2008, **county rate changes take effect in Alachua, Gulf, Okeechobee, and Nassau Counties**. Please see the enclosed *Year 2008 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes* chart for the appropriate fuel tax in your county.

Filing Your Return

January 2008 returns and the electronic filing software for wholesalers reflecting new tax rates will be distributed to fuel tax licensees in mid-January. The January return is due February 1, 2008, and is late after February 20, 2008. 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; Rule Chapter 12B-5, 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 forms and other information, visit our Internet site at 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.

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.

2008 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	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Baker	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Bay	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Bradford	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Brevard	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Broward	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Calhoun	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Charlotte	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Citrus	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Clay	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Collier	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Columbia	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Miami-Dade	\$0.156	\$0.01	\$0.06	\$0.03	\$0.064	\$0.164	\$0.103	\$0.061	\$0.320
DeSoto	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Dixie	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Duval	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Escambia	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Flagler	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Franklin	\$0.156	\$0.00	\$0.05	\$0.00	\$0.053	\$0.103	\$0.103	\$0.000	\$0.259
Gadsden	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Gilchrist	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Glades	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Gulf	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Hamilton	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Hardee	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Hendry	\$0.156	\$0.01	\$0.06	\$0.02	\$0.064	\$0.154	\$0.103	\$0.051	\$0.310
Hernando	\$0.156	\$0.01	\$0.06	\$0.02	\$0.064	\$0.154	\$0.103	\$0.051	\$0.310
Highlands	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Hillsborough	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Holmes	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Indian River	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Jackson	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Jefferson	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Lafayette	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280

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	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Lee	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Leon	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Levy	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Liberty	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Madison	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Manatee	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Marion	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Martin	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Monroe	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Nassau	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Okaloosa	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Okeechobee	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Orange	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Osceola	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Palm Beach	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Pasco	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Pinellas	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Polk	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Putnam	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
St. Johns	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
St. Lucie	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Santa Rosa	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Sarasota	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Seminole	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Sumter	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Suwannee	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Taylor	\$0.156	\$0.00	\$0.06	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Union	\$0.156	\$0.01	\$0.05	\$0.00	\$0.064	\$0.124	\$0.103	\$0.021	\$0.280
Volusia	\$0.156	\$0.01	\$0.06	\$0.05	\$0.064	\$0.184	\$0.103	\$0.081	\$0.340
Wakulla	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Walton	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290
Washington	\$0.156	\$0.01	\$0.06	\$0.00	\$0.064	\$0.134	\$0.103	\$0.031	\$0.290

RATE CHANGES FOR 2008

NEW TAXES IMPOSED/REPEALED

- Alachua County - Imposes 5¢ Add'l Local Option Tax - Ord # 07-08.
- Gulf County - Imposes 1¢ Ninth-cent Tax - Ord # 2007-10.
- Nassau County - Repeals 5¢ Add'l L/O 12/31/07 - Ord # 2007-01
- Okeechobee County - Imposes 5¢ Add'l L/O Tax - Ord # 2007-04.

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

	Excise	Sales	9th Cent	L/O	SCETS	TOTAL
All Counties	\$0.040	\$0.116	\$0.00	\$0.05	\$0.053	\$0.259

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	\$0.116	\$0.01	\$0.06	\$0.064	\$0.290

***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 2008 is: \$0.259**

**** 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.**

The 2008 collection allowance taken by wholesalers and terminal suppliers for gasoline is .00333.