



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: **08B05-01**  
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### **Fuel Taxes Adjusted Beginning January 1, 2009**

Beginning January 1, 2009, the overall tax rates on motor fuel and diesel fuel will increase by \$.008. 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 15.6 cents per gallon to **16.1 cents per gallon**. Please see the enclosed *Year 2009 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 29 cents per gallon to **29.8 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 15.6 cents per gallon to 16.1 cents per gallon, and the SCETS and local option tax rates, which will increase from 13.4 cents per gallon to 13.7 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 \$0.161 state fuel taxes collected at the loading rack, terminal suppliers must collect a minimum local option fuel tax in the amount of \$0.106 on each gallon of gasoline sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on gasoline sold to wholesalers shall be \$0.267 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 \$0.106 collected by terminal suppliers.

### **Filing Your Return**

If a taxpayer is not obligated to file electronically, the January 2009 return, reflecting the new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2009, and is late after February 20, 2009. 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](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.

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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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**2009 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	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Baker	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Bay	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Bradford	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Brevard	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Broward	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Calhoun	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Charlotte	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Citrus	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Clay	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Collier	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Columbia	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Miami-Dade	\$0.161	\$0.01	\$0.06	\$0.03	\$0.067	\$0.167	\$0.106	\$0.061	\$0.328
DeSoto	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Dixie	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Duval	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Escambia	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Flagler	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Franklin	\$0.161	\$0.00	\$0.05	\$0.00	\$0.056	\$0.106	\$0.106	\$0.000	\$0.267
Gadsden	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Gilchrist	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Glades	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Gulf	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Hamilton	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Hardee	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Hendry	\$0.161	\$0.01	\$0.06	\$0.02	\$0.067	\$0.157	\$0.106	\$0.051	\$0.318
Hernando	\$0.161	\$0.01	\$0.06	\$0.02	\$0.067	\$0.157	\$0.106	\$0.051	\$0.318
Highlands	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Hillsborough	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Holmes	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Indian River	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Jackson	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Jefferson	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Lafayette	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288

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	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Lee	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Leon	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Levy	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Liberty	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Madison	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Manatee	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Marion	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Martin	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Monroe	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Nassau	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Okaloosa	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Okeechobee	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Orange	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Osceola	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Palm Beach	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Pasco	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Pinellas	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Polk	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Putnam	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
St. Johns	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
St. Lucie	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Santa Rosa	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Sarasota	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Seminole	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Sumter	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Suwannee	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Taylor	\$0.161	\$0.00	\$0.06	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Union	\$0.161	\$0.01	\$0.05	\$0.00	\$0.067	\$0.127	\$0.106	\$0.021	\$0.288
Volusia	\$0.161	\$0.01	\$0.06	\$0.05	\$0.067	\$0.187	\$0.106	\$0.081	\$0.348
Wakulla	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Walton	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298
Washington	\$0.161	\$0.01	\$0.06	\$0.00	\$0.067	\$0.137	\$0.106	\$0.031	\$0.298

**RATE CHANGES FOR 2009**

**NEW TAXES IMPOSED/REPEALED**

**No new taxes were imposed/repealed for 2009.**

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

	Excise	Sales	9th Cent	L/O	SCETS	TOTAL
All Counties	\$0.040	\$0.121	\$0.00	\$0.05	\$0.056	\$0.267

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	\$0.121	\$0.01	\$0.06	\$0.067	\$0.298

\* 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 2009 is \$0.267.

\*\* 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 2009 collection allowance taken by wholesalers and terminal suppliers for gasoline is .00327.