



Florida Department of Revenue
Tax Information Publication

TIP

No: 09B05-02

Date Issued:
November 6, 2009

Fuel Taxes Adjusted Beginning January 1, 2010

Beginning January 1, 2010, the statewide tax rates on motor fuel and diesel fuel will decrease. 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 decrease from 16.1 cents per gallon to **16.0 cents per gallon**. Please see the enclosed *2010 Motor Fuel Tax Rates* chart for the appropriate fuel tax for your county.

Diesel Fuel

The tax rate on diesel fuel will decrease from 29.8 cents per gallon to **29.6 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will decrease from 16.1 cents per gallon to 16.0 cents per gallon, and the ninth cent, SCETS, and local option tax rates, which will decrease from 13.7 cents per gallon to 13.6 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 16.0 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a minimum local option fuel tax in the amount of 10.5 cents on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on motor fuel sold to wholesalers shall be 26.5 cents per gallon.

Wholesalers – Wholesalers must remit to the Department of Revenue the local option tax on motor fuel sold to retail dealers or end-users above the minimum 10.5 cents per gallon collected by terminal suppliers.

Filing Your Return

January 2010 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2010, and is late after February 22, 2010. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance. Taxpayers obligated to file electronically must use the appropriate method as defined by the Florida Administrative Code.

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

**Want the latest tax information?
Go to www.myflorida.com/dor and click on:
“Subscribe to Our Publications.”
It’s fast, easy, and free.**

2010 MOTOR FUEL TAX RATES

COUNTY	Constitutional Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Fuel Sales Tax	TOTAL STATE FUEL TAXES	Ninth-cent Fuel Tax	Local Option Fuel Tax	Additional Local Option Fuel Tax	SCETS Tax	TOTAL COUNTY FUEL TAXES	TOTAL STATE AND COUNTY FUEL TAXES	Minimum Local Option Tax	Local Option Tax Above Minimum
Alachua	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Baker	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Bay	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Bradford	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Brevard	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Broward	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Calhoun	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Charlotte	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Citrus	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Clay	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Collier	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Columbia	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Dade	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.03	\$0.066	\$0.166	\$0.326	\$0.105	\$0.061
DeSoto	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Dixie	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Duval	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Escambia	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Flagler	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Franklin	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.05	\$0.00	\$0.055	\$0.105	\$0.265	\$0.105	\$0.000
Gadsden	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Gilchrist	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Glades	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Gulf	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Hamilton	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Hardee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.02	\$0.066	\$0.156	\$0.316	\$0.105	\$0.051
Henry	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.02	\$0.066	\$0.156	\$0.316	\$0.105	\$0.051
Hernando	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Highlands	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Hillsborough	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Holmes	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Indian River	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Jackson	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Jefferson	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031

2010 MOTOR FUEL TAX RATES Continued

COUNTY	Constitutional Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Fuel Sales Tax	TOTAL STATE FUEL TAXES	Ninth-cent Fuel Tax	Local Option Fuel Tax	Additional Local Option Fuel Tax	SCETS Tax	TOTAL COUNTY FUEL TAXES	TOTAL STATE AND COUNTY FUEL TAXES	Minimum Local Option Tax	Local Option Tax Above Minimum
Lafayette	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Lake	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Lee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Leon	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Levy	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Liberty	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Madison	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Manatee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Marion	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Martin	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Monroe	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.03	\$0.066	\$0.166	\$0.326	\$0.105	\$0.061
Nassau	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Okaloosa	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Okeechobee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Orange	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Osceola	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Palm Beach	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Pasco	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Pinellas	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Polk	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Putnam	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
St. Johns	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
St. Lucie	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Santa Rosa	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Sarasota	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Seminole	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Sumter	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Suwannee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Taylor	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Union	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.05	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Volusia	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Wakulla	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Walton	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Washington	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031

2010 FUEL AND POLLUTANT TAX INFORMATION

Tax Rates

MINIMUM STATEWIDE FUEL TAXES ON MOTOR FUEL						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.04	\$0.12	\$0.00	\$0.05	\$0.055	\$0.265

Minimum Local Option Tax on motor fuel shall be collected by terminal suppliers at the point of removal through the loading rack. 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 (see 2010 Motor Fuel Tax Rate Chart).

COUNTY MOTOR FUEL RATE CHANGES FOR 2010
Marion County imposed 5¢ Additional Local Option Tax - Ord # 2009-03
Monroe County imposed 1¢ Ninth Cent Tax - Ord # 2009-015
Monroe County imposed 3¢ Additional Local Option Tax - Ord #2009-016
Putnam County imposed 5¢ Additional Local Option Tax - Ord #2009-19
Putnam County imposed 1¢ Ninth Cent Tax - Ord # 2009-20

Collection Allowance (sales and excise tax on motor fuel)	0.00328
--	---------

STATEWIDE FUEL TAXES ON UNDYED DIESEL FUEL						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.04	\$0.12	\$0.01	\$0.06	\$0.066	\$0.296

POLLUTANTS TAX RATES			
COASTAL PROTECTION			
Statute	Barrel	Gallon	Products
206.9935(1)	\$0.02	\$0.00048	Rate applies to all applicable product types
WATER QUALITY			
206.9935(2)	\$0.00	\$0.025	Motor Oil & Other Lubricants
	\$0.00	\$0.059	Solvents
	\$0.05	\$0.0012	Petroleum Products, Chlorine, Pesticides
	\$0.00	\$5.00	Perchloroethylene
	\$0.02	\$0.00048	Ammonia
INLAND PROTECTION			
206.9935(3)	\$0.80	\$0.019	Rate applies to all applicable product types

Refund Rates

MUNICIPALITIES, COUNTIES & SCHOOL DISTRICTS REFUNDS						
EXCISE TAX (Constitutional, County & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (On-Road Use)						
\$0.010	\$0.120	\$0.000	\$0.000	\$0.000	\$0.000	\$0.130
DIESEL REFUND (On-road Use)						
\$0.010	\$0.120	\$0.000	\$0.000	\$0.000	\$0.000	\$0.130

MASS TRANSIT SYSTEMS REFUNDS						
EXCISE TAX (Constitutional, County & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (Maximum Refund Rate)						
\$0.000	\$0.120	\$0.000	\$0.060	\$0.050	\$0.066	\$0.296
DIESEL REFUND						
\$0.000	\$0.120	\$0.000	\$0.060	\$0.000	\$0.066	\$0.246

FARMERS & COMMERCIAL FISHERMEN REFUNDS (MOTOR FUEL)						
EXCISE TAX (Constitutional, County, Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (Maximum Refund Rate)						
\$0.010	\$0.120	\$0.000	\$0.060	\$0.050	\$0.066	\$0.306
DIESEL REFUND						
\$0.010	\$0.120	\$0.000	\$0.060	\$0.000	\$0.066	\$0.256