



## Tax Information Publication

# TIP

No: 15B05-02

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### Fuel Tax Rates Adjusted Beginning January 1, 2016

Beginning January 1, 2016, the 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 inspection fee and state tax rate on motor fuel will not change from the previous year. The state tax rate will remain **17.3 cents per gallon** and the inspection fee will remain **.125 cents per gallon**. The county tax rate (ninth cent, SCETS, and local option tax rates) on motor fuel is different for each county. See the *Motor Fuel Tax Rates* chart posted on the Department's website for a list of local option rates by county.

#### Diesel Fuel

The state tax rate on diesel fuel did not change and will remain **17.3 cents per gallon**. The county tax rate (ninth cent, SCETS, and local option tax rates) on diesel fuel is the same for each county and will increase from 14.3 cents per gallon to **14.4 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 31.6 cents per gallon to **31.7 cents per gallon** statewide.

#### Aviation Fuel

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

### Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

**Terminal Suppliers** – In addition to the 17.3 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 11.1 cents per gallon and an inspection fee of .125 cents per gallon** on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers shall be 28.525 cents per gallon.

**Wholesalers** – Wholesalers must remit to the Department of Revenue the local option tax rate above the minimum on motor fuel sold to retail dealers or end-users. This rate is in addition to the minimum local option tax of 11.1 cents per gallon collected by terminal suppliers.

A chart listing the 2016 fuel tax, collection allowance, refund, and pollutants tax rates is on the Department's website at [www.myflorida.com/dor/taxes/fuel/](http://www.myflorida.com/dor/taxes/fuel/).

### Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as defined by the Florida Administrative Code. There is a \$5,000 penalty if you are obligated and do not file electronically.

Your return is due to the Department on the 1<sup>st</sup> day of the month following the collection period. Your return will be considered late if it is not filed by the 20<sup>th</sup> day of each month. If the 20<sup>th</sup> is a Saturday, Sunday, or state or federal holiday, your return will be considered timely, if filed by the next business day.

Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

If you pay electronically, you must initiate your payment before 5:00 p.m., ET, on the business day before the date the tax is due.

In January 2016, sample copies of the 2016 returns with the new tax rates will be posted on our Forms and Publications web page.

**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 website 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)
- ✓ Follow us on Twitter @MyFLDOR\_TaxInfo

# Revised 2016 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

<b>Page</b>	<b>Exhibit</b>	<b>Description of Exhibit</b>
<b>2</b>	<b>A</b>	<b>Rate Changes for 2016</b>
<b>2</b>	<b>B</b>	<b>2016 State Taxes, Inspection Fee, Ninth Cent, Local Option, Additional Local Option, and SCETS Fuel Taxes</b>
<b>3</b>	<b>C</b>	<b>Tax and Collection Allowance Rates by Form and Line Item</b>
<b>5</b>	<b>D</b>	<b>Local Option Tax Entitled and Not Entitled to Collection Allowance (Gasoline, Gasohol, and Fuel Grade Ethanol)</b>
<b>6</b>	<b>E</b>	<b>Pollutants Tax Rates</b>
<b>6</b>	<b>F</b>	<b>Refund Rates</b>
<b>7</b>	<b>G</b>	<b>Licensed Mass Transit System Provider Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)</b>
<b>8</b>	<b>H</b>	<b>Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax. This schedule is used by qualified mass transit system providers, farmers, commercial fishermen, and aviation ground support companies to determine the refund rate on gasoline (Part II of Form DR-138 and DR-160).</b>
<b>8</b>	<b>I</b>	<b>Shared Collection Allowance Rates</b>

**Exhibit A  
Rate Changes for 2016**

<b>Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)</b>							
	<b>Excise</b>	<b>Sales</b>	<b>9<sup>th</sup> Cent</b>	<b>Inspection Fee</b>	<b>Local Option</b>	<b>SCETS</b>	<b>Total</b>
<b>All Counties</b>	0.040	0.133	0.00	.00125	0.05	0.061	0.28525*
*- Total does not include local option taxes above the statewide minimum collected and remitted by licensed wholesalers and terminal suppliers on each sale, delivery, or consignment to retail dealers, resellers, and end users. See Exhibit B for the local option tax above the minimum on motor fuel.							
<b>Statewide Fuel Taxes on Undyed Diesel Fuel</b>							
	<b>Excise</b>	<b>Sales</b>	<b>9th Cent</b>	<b>Local Option</b>	<b>SCETS</b>	<b>Total</b>	
<b>All Counties</b>	0.040	0.133	0.01	0.06	0.074	0.317	
<b>Statewide Fuel Taxes on Aviation Fuel</b>							
	<b>State Tax</b>						
<b>All Counties</b>	.069						
<b>New Taxes Imposed/Repealed:</b>							
<ol style="list-style-type: none"> <li>1. Hernando County - Ordinance number 2015-14 increases the levy of the Additional Local Option Gas Tax from two cents to five cents.</li> <li>2. Osceola County – Ordinance number 2015-20 levies an Additional Local Option Tax of five cents.</li> <li>3. Santa Rosa County - Ordinance numbers 2015-19 and 2015.20 levy an Additional Local Option Tax of five cents and a 9<sup>th</sup> Cent Gas Tax of one cent on motor fuel.</li> </ol>							

**Exhibit B  
2016 State Taxes, Inspection Fee, Ninth Cent, Local Option,  
Additional Local Option and SCETS Motor Fuel Taxes**

<b>COUNTY</b>	<b>STATE TAXES</b>	<b>Inspection Fee</b>	<b>9TH-CENT</b>	<b>Local Option</b>	<b>Additional Local Option</b>	<b>SCETS</b>	<b>*COUNTY TOTAL</b>	<b>Minimum Local Option</b>	<b>Local Option Above Minimum</b>	<b>**TOTAL TAX IMPOSED</b>
Alachua	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Baker	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Bay	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Bradford	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Brevard	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Broward	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Calhoun	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Charlotte	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Citrus	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Clay	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Collier	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Columbia	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Miami-Dade	0.173	.00125	0.010	0.060	0.030	0.074	0.174	0.111	0.063	0.34825
DeSoto	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Dixie	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Duval	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Escambia	0.173	.00125	0.010	0.060	0.040	0.074	0.184	0.111	0.073	0.35825
Flagler	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Franklin	0.173	.00125	0.000	0.050	0.000	0.061	0.111	0.111	0.000	0.28525
Gadsden	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Gilchrist	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Glades	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Gulf	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Hamilton	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Hardee	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825

COUNTY	STATE TAXES	Inspection Fee	9TH-CENT	Local Option	Additional Local Option	SCETS	*COUNTY TOTAL	Minimum Local Option	Local Option Above Minimum	**TOTAL TAX IMPOSED
Hendry	0.173	.00125	0.010	0.060	0.020	0.074	0.164	0.111	0.053	0.33825
Hernando	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Highlands	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Hillsborough	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Holmes	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Indian River	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Jackson	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Jefferson	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Lafayette	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Lake	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Lee	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Leon	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Levy	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Liberty	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Madison	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Manatee	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Marion	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Martin	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Monroe	0.173	.00125	0.010	0.060	0.030	0.074	0.174	0.111	0.063	0.34825
Nassau	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Okaloosa	0.173	.00125	0.010	0.060	0.030	0.074	0.174	0.111	0.063	0.34825
Okeechobee	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Orange	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Osceola	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Palm Beach	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Pasco	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Pinellas	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Polk	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Putnam	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
St. Johns	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
St. Lucie	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Santa Rosa	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Sarasota	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Seminole	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Sumter	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Suwannee	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Taylor	0.173	.00125	0.000	0.060	0.000	0.074	0.134	0.111	0.023	0.30825
Union	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Volusia	0.173	.00125	0.010	0.060	0.050	0.074	0.194	0.111	0.083	0.36825
Wakulla	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Walton	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825
Washington	0.173	.00125	0.010	0.060	0.000	0.074	0.144	0.111	0.033	0.31825

\* County Total = 9th Cent + Local Option + Additional Local Option + SCETS

\*\* Total Tax Imposed = County Total + State Taxes + Inspection Fee

**Exhibit C  
Tax and Collection Allowance Rates  
By Form and Line Item**

	Terminal Supplier	Wholesaler/Importer	Blender/Retailer of Alternative Fuel	Florida Air Carrier				
	DR-309631	DR-309632	DR-309635	DR-182				
	<b>State Tax, Inspection Fee, and Minimum Local Option Tax</b>							
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10)	0.28525	Page 4 (Line 8)	0.28525	Page 4 (Line 8)	0.28525	Page 3 (Line 23)	0.28525
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							

	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Undyed Diesel	Page 4 (Line 10)	0.173	Page 4 (Line 8)	0.173	Page 4 (Line 8)	0.173	Page 3 (Line 23)	0.173
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Aviation	Page 4 (Line 11)	0.069	Page 4 (Line 9)	0.069	Page 4 (Line 9)	0.069	Page 3 (Line 22)	0.069
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24B)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Collection Allowance (Gasoline)	Page 4 (Line 12)	0.00314	Page 4 (Line 10)	0.00314	Page 4 (Line 10)	0.00314	Page 3 (Line 26)	0.00314
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Undyed Diesel)	Page 4 (Line 13)	0.0067	Page 4 (Line 11)	0.0067	Page 4 (Line 11)	0.0067	Page 3 (Line 27)	0.0067
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Aviation)	Page 4 (Line 12)	0.002	Page 4 (Line 10)	0.002	Page 4 (Line 10)	0.002	Page 3 (Line 25)	0.002
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Local Option Tax (Gasoline)								
Local Option Tax Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Collection Allowance	Page 4 (Line 16)	0.011	Page 4 (Line 14)	0.011	Page 4 (Line 14)	0.011	Page 3 (Line 30)	0.011
Local Option Tax Not Entitled to Collection Allowance		See Exhibit D		See Exhibit D		See Exhibit D		See Exhibit D
Local Option Tax (Undyed Diesel)								
Local Option Tax Entitled to Collection Allowance	Page 4 (Line 19)	0.070	Page 4 (Line 17)	0.070	Page 4 (Line 17)	0.070	Page 3 (Line 33)	0.070
	Page 13 (Line 10)		Page 13 (Line 10)		Page 13 (Line 10)			
	Page 17 (Line 6)							
Collection Allowance	Page 4 (Line 20)	0.011	Page 4 (Line 18)	0.011	Page 4 (Line 18)	0.011	Page 3 (Line 34)	0.011
	Page 13 (Line 12)		Page 13 (Line 12)		Page 13 (Line 12)			
	Page 17 (Line 8)							
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	0.074	Page 4 (Line 19)	0.074	Page 4 (Line 19)	0.074	Page 3 (Line 35)	0.074
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							
Shared Collection Allowance Add-back Rates (Schedule 12)								
Gasoline	Page 13 (Line 22)	0.00157	Page 13 (Line 22)	0.00157	Page 13 (Line 22)	0.00157		NA
Undyed Diesel	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335		NA
Aviation	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001		NA

**Exhibit D**  
**Local Option Tax Entitled and Not Entitled to Collection Allowance**  
**(Gasoline, Gasohol, and Fuel Grade Ethanol)**

<b>County Code</b>	<b>County Name</b>	<b>Local Option Tax Entitled to Collection Allowance</b>	<b>Local Option Tax Not Entitled to Collection Allowance</b>
1	Alachua	0.020	0.063
2	Baker	0.020	0.013
3	Bay	0.020	0.013
4	Bradford	0.010	0.013
5	Brevard	0.010	0.013
6	Broward	0.020	0.063
7	Calhoun	0.010	0.013
8	Charlotte	0.020	0.063
9	Citrus	0.020	0.063
10	Clay	0.020	0.013
11	Collier	0.020	0.063
12	Columbia	0.020	0.013
13	Miami-Dade	0.020	0.043
14	DeSoto	0.020	0.063
15	Dixie	0.010	0.013
16	Duval	0.010	0.013
17	Escambia	0.020	0.053
18	Flagler	0.020	0.013
19	Franklin	0.000	0
20	Gadsden	0.010	0.013
21	Gilchrist	0.020	0.013
22	Glades	0.020	0.013
23	Gulf	0.020	0.013
24	Hamilton	0.010	0.013
25	Hardee	0.020	0.063
26	Hendry	0.020	0.033
27	Hernando	0.020	0.063
28	Highlands	0.020	0.063
29	Hillsborough	0.020	0.013
30	Holmes	0.020	0.013
31	Indian River	0.010	0.013
32	Jackson	0.020	0.013
33	Jefferson	0.020	0.013
34	Lafayette	0.010	0.013
35	Lake	0.020	0.013
36	Lee	0.020	0.063
37	Leon	0.020	0.063
38	Levy	0.010	0.013
39	Liberty	0.020	0.013
40	Madison	0.020	0.063
41	Manatee	0.020	0.063
42	Marion	0.020	0.063
43	Martin	0.020	0.063
44	Monroe	0.020	0.043
45	Nassau	0.020	0.013
46	Okaloosa	0.020	0.043
47	Okeechobee	0.020	0.063
48	Orange	0.010	0.013
49	Osceola	0.020	0.063
50	Palm Beach	0.020	0.063
51	Pasco	0.020	0.063
52	Pinellas	0.020	0.013
53	Polk	0.020	0.063
54	Putnam	0.020	0.063
55	St. Johns	0.010	0.013
56	St. Lucie	0.020	0.063
57	Santa Rosa	0.020	0.063

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
58	Sarasota	0.020	0.063
59	Seminole	0.020	0.013
60	Sumter	0.020	0.013
61	Suwannee	0.020	0.063
62	Taylor	0.010	0.013
63	Union	0.020	0.013
64	Volusia	0.020	0.063
65	Wakulla	0.020	0.013
66	Walton	0.020	0.013
67	Washington	0.020	0.013

**Exhibit E  
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 and Other Lubricants
	0.00	0.059	Solvents
	0.05	0.00119	Petroleum Products, Chlorine, and Pesticides
	0.00	5.00	Perchloroethylene
	0.02	0.00048	Ammonia
Inland Protection			
206.9935(3)	0.80	0.01904	Rate applies to all applicable product types

**Exhibit F  
Refund Rates**

			Application For Fuel Tax Refund			
	Mass Transit System Provider Fuel Tax Return	Local Government User of Diesel Fuel Tax Return	Non-Public Schools	Municipalities, Counties, and School Districts	Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes	Mass Transit System Users
<b>Form Number</b>	<b>DR-309633</b>	<b>DR-309634</b>	<b>DR-190</b>	<b>DR-189</b>	<b>DR-138</b>	<b>DR-160</b>
Gasoline – State Tax						
Credit/Refund Rate	See Exhibit G	.143	.133	.143	.143/ .133**	.133
**- .133 applies to commercial aviation purposes only.						
Gasoline – Local Option tax						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
Undyed Diesel						
Credit/Refund Rate (On-road Use)	.267	.143	.133	.143	NA	.133
Credit/Refund Rate	NA	.317	NA	NA	NA	NA



(Off-road Use)						
<b>Undyed Diesel – Local Option Tax</b>						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	.134
<b>Dyed Diesel (Tax Due)</b>						
Tax Rate (On-road Use)	.05	.174	NA	NA	NA	NA

**NA – Refund, credit or tax rate does not apply.**

**Exhibit G**  
**Licensed Mass Transit System Provider**  
**Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)**

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	0.317	35	Lake	0.267
2	Baker	0.267	36	Lee	0.317
3	Bay	0.267	37	Leon	0.317
4	Bradford	0.267	38	Levy	0.267
5	Brevard	0.267	39	Liberty	0.267
6	Broward	0.317	40	Madison	0.317
7	Calhoun	0.267	41	Manatee	0.317
8	Charlotte	0.317	42	Marion	0.317
9	Citrus	0.317	43	Martin	0.317
10	Clay	0.267	44	Monroe	0.297
11	Collier	0.317	45	Nassau	0.267
12	Columbia	0.267	46	Okaloosa	0.297
13	Miami-Dade	0.297	47	Okeechobee	0.317
14	DeSoto	0.317	48	Orange	0.267
15	Dixie	0.267	49	Osceola	0.317
16	Duval	0.267	50	Palm Beach	0.317
17	Escambia	0.307	51	Pasco	0.317
18	Flagler	0.267	52	Pinellas	0.267
19	Franklin	0.244	53	Polk	0.317
20	Gadsden	0.267	54	Putnam	0.317
21	Gilchrist	0.267	55	St. Johns	0.267
22	Glades	0.267	56	St. Lucie	0.317
23	Gulf	0.267	57	Santa Rosa	0.317
24	Hamilton	0.267	58	Sarasota	0.317
25	Hardee	0.317	59	Seminole	0.267
26	Hendry	0.287	60	Sumter	0.267
27	Hernando	0.317	61	Suwannee	0.317
28	Highlands	0.317	62	Taylor	0.267
29	Hillsborough	0.267	63	Union	0.267
30	Holmes	0.267	64	Volusia	0.317
31	Indian River	0.267	65	Wakulla	0.267
32	Jackson	0.267	66	Walton	0.267
33	Jefferson	0.267	67	Washington	0.267
34	Lafayette	0.267			

**Exhibit H**  
**Refundable Portion of Local Option and**  
**State Comprehensive Enhanced Transportation System (SCETS) Tax**

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	0.184	35	Lake	0.134
2	Baker	0.134	36	Lee	0.184
3	Bay	0.134	37	Leon	0.184
4	Bradford	0.134	38	Levy	0.134
5	Brevard	0.134	39	Liberty	0.134
6	Broward	0.184	40	Madison	0.184
7	Calhoun	0.134	41	Manatee	0.184
8	Charlotte	0.184	42	Marion	0.184
9	Citrus	0.184	43	Martin	0.184
10	Clay	0.134	44	Monroe	0.164
11	Collier	0.184	45	Nassau	0.134
12	Columbia	0.134	46	Okaloosa	0.164
13	Miami-Dade	0.164	47	Okeechobee	0.184
14	DeSoto	0.184	48	Orange	0.134
15	Dixie	0.134	49	Osceola	0.184
16	Duval	0.134	50	Palm Beach	0.184
17	Escambia	0.174	51	Pasco	0.184
18	Flagler	0.134	52	Pinellas	0.134
19	Franklin	0.111	53	Polk	0.184
20	Gadsden	0.134	54	Putnam	0.184
21	Gilchrist	0.134	55	St. Johns	0.134
22	Glades	0.134	56	St. Lucie	0.184
23	Gulf	0.134	57	Santa Rosa	0.184
24	Hamilton	0.134	58	Sarasota	0.184
25	Hardee	0.184	59	Seminole	0.134
26	Hendry	0.154	60	Sumter	0.134
27	Hernando	0.184	61	Suwannee	0.184
28	Highlands	0.184	62	Taylor	0.134
29	Hillsborough	0.134	63	Union	0.134
30	Holmes	0.134	64	Volusia	0.184
31	Indian River	0.134	65	Wakulla	0.134
32	Jackson	0.134	66	Walton	0.134
33	Jefferson	0.134	67	Washington	0.134
34	Lafayette	0.134			

This schedule must be used to determine the refund rate for the gasoline portion of Part II. (DR-138 and DR-160).

**Exhibit I**  
**Shared Collection Allowance Rates**

Gasoline	Undyed Diesel	Aviation
.00157	.00335	.001