



Tax Information Publication

TIP

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Fuel Tax Rates Adjusted Beginning January 1, 2017

Beginning January 1, 2017, 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 17.3 cents per gallon to **17.4 cents per gallon**. The inspection fee on motor fuel 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 will increase from 17.3 cents per gallon to **17.4 cents per gallon**. The county tax rate (ninth cent, SCETS, and local option tax rates) on diesel fuel will remain **14.4 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 31.7 cents per gallon to **31.8 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 on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the 17.4 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 13.4 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 30.925 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 13.4 cents per gallon collected by terminal suppliers.

A chart listing the 2017 fuel tax, collection allowance, refund, and pollutants tax rates is on the Department's website at www.floridarevenue.com/dor/taxes/fuel/.

Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as specified in Rule Chapters 12B-5 and 12-24, Florida Administrative Code. There is a \$5,000 penalty if you are obligated to, but do not, file electronically.

Your return is due to the Department on the 1st day of the month following the collection period. Your return will be considered late if it is not filed by the 20th day of each month. If the 20th day 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 submit your payment before 5:00 p.m., ET, on the business day before the date the tax is due.

Check the Department's website in January of 2017 for sample copies of the 2017 returns with the new tax rates. Select the Forms and Publications option under quick links.

References: Chapter 206, Florida Statutes; Rule Chapters 12B-5 and 12-24, 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.floridarevenue.com or call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays).

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.floridarevenue.com/dor/list
- ✓ Follow us on Twitter @FloridaRevenue

Revised 2017 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

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**Exhibit A
Rate Changes for 2017**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	9th Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	0.040	0.134	0.00	.00125	0.06	0.074	0.30925*
*- 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.							
Statewide Fuel Taxes on Undyed Diesel Fuel							
	Excise	Sales	9th Cent	Local Option	SCETS	Total	
All Counties	0.040	0.134	0.01	0.06	0.074	0.318	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax						
All Counties	.069						
New Taxes Imposed/Repealed:							
1. Franklin County - Ordinance number 2016-07 increases the levy of Local Option Gas Tax from five cents to six cents.							

**Exhibit B
2017 State Taxes, Inspection Fee, Ninth Cent, Local Option,
Additional Local Option and SCETS Motor Fuel Taxes**

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
Alachua	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Baker	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Bay	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Bradford	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Brevard	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Broward	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Calhoun	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Charlotte	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Citrus	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Clay	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Collier	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Columbia	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Miami-Dade	0.174	0.00125	0.01	0.06	0.03	0.074	0.174	0.134	0.04	0.34925
DeSoto	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Dixie	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Duval	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Escambia	0.174	0.00125	0.01	0.06	0.04	0.074	0.184	0.134	0.05	0.35925
Flagler	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Franklin	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Gadsden	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Gilchrist	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Glades	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Gulf	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Hamilton	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Hardee	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Hendry	0.174	0.00125	0.01	0.06	0.02	0.074	0.164	0.134	0.03	0.33925
Hernando	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Highlands	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925

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
Hillsborough	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Holmes	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Indian River	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Jackson	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Jefferson	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Lafayette	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Lake	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Lee	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Leon	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Levy	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Liberty	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Madison	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Manatee	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Marion	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Martin	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Monroe	0.174	0.00125	0.01	0.06	0.03	0.074	0.174	0.134	0.04	0.34925
Nassau	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Okaloosa	0.174	0.00125	0.01	0.06	0.03	0.074	0.174	0.134	0.04	0.34925
Okeechobee	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Orange	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Osceola	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Palm Beach	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Pasco	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Pinellas	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Polk	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Putnam	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
St. Johns	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
St. Lucie	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Santa Rosa	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Sarasota	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Seminole	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Sumter	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Suwannee	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Taylor	0.174	0.00125	0.00	0.06	0.00	0.074	0.134	0.134	0.00	0.30925
Union	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Volusia	0.174	0.00125	0.01	0.06	0.05	0.074	0.194	0.134	0.06	0.36925
Wakulla	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Walton	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925
Washington	0.174	0.00125	0.01	0.06	0.00	0.074	0.144	0.134	0.01	0.31925

* 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
	State Tax, Inspection Fee, and Minimum Local Option Tax			
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10)	Page 4 (Line 8)	Page 4 (Line 8)	Page 3 (Line 23)
	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)			
	0.30925	0.30925	0.30925	0.30925

	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)	0.174	Page 4 (Line 8)	0.174	Page 4 (Line 8)	0.174	Page 3 (Line 23)	0.174
	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)	0.00326	Page 4 (Line 10)	0.00326	Page 4 (Line 10)	0.00326	Page 3 (Line 26)	0.00326
	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)	0.00163	Page 13 (Line 22)	0.00163	Page 13 (Line 22)	0.00163		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)

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
1	Alachua	0.01	0.05
2	Baker	0.01	0.00
3	Bay	0.01	0.00
4	Bradford	0.00	0.00
5	Brevard	0.00	0.00
6	Broward	0.01	0.05
7	Calhoun	0.00	0.00
8	Charlotte	0.01	0.05
9	Citrus	0.01	0.05
10	Clay	0.01	0.00
11	Collier	0.01	0.05
12	Columbia	0.01	0.00
13	Miami-Dade	0.01	0.03
14	DeSoto	0.01	0.05
15	Dixie	0.00	0.00
16	Duval	0.00	0.00
17	Escambia	0.01	0.04
18	Flagler	0.01	0.00
19	Franklin	0.00	0.00
20	Gadsden	0.00	0.00
21	Gilchrist	0.01	0.00
22	Glades	0.01	0.00
23	Gulf	0.01	0.00
24	Hamilton	0.00	0.00
25	Hardee	0.01	0.05
26	Hendry	0.01	0.02
27	Hernando	0.01	0.05
28	Highlands	0.01	0.05
29	Hillsborough	0.01	0.00
30	Holmes	0.01	0.00
31	Indian River	0.00	0.00
32	Jackson	0.01	0.00
33	Jefferson	0.01	0.00
34	Lafayette	0.00	0.00
35	Lake	0.01	0.00
36	Lee	0.01	0.05
37	Leon	0.01	0.05
38	Levy	0.00	0.00
39	Liberty	0.01	0.00
40	Madison	0.01	0.05
41	Manatee	0.01	0.05
42	Marion	0.01	0.05
43	Martin	0.01	0.05
44	Monroe	0.01	0.03
45	Nassau	0.01	0.00
46	Okaloosa	0.01	0.03
47	Okeechobee	0.01	0.05
48	Orange	0.00	0.00
49	Osceola	0.01	0.05
50	Palm Beach	0.01	0.05
51	Pasco	0.01	0.05
52	Pinellas	0.01	0.00
53	Polk	0.01	0.05
54	Putnam	0.01	0.05
55	St. Johns	0.00	0.00

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
56	St. Lucie	0.01	0.05
57	Santa Rosa	0.01	0.05
58	Sarasota	0.01	0.05
59	Seminole	0.01	0.00
60	Sumter	0.01	0.00
61	Suwannee	0.01	0.05
62	Taylor	0.00	0.00
63	Union	0.01	0.00
64	Volusia	0.01	0.05
65	Wakulla	0.01	0.00
66	Walton	0.01	0.00
67	Washington	0.01	0.00

**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
Form Number	DR-309633	DR-309634	DR-190	DR-189	DR-138	DR-160
Gasoline – State Tax						
Credit/Refund Rate	See Exhibit G	.144	.134	.144	.144 / .134**	.134
**- .134 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)	.268	.144	.134	.144	NA	.134
Credit/Refund Rate (Off-road Use)	NA	.318	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	.134
Dyed Diesel (Tax Due)						
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	0.318	35	Lake	0.268
2	Baker	0.268	36	Lee	0.318
3	Bay	0.268	37	Leon	0.318
4	Bradford	0.268	38	Levy	0.268
5	Brevard	0.268	39	Liberty	0.268
6	Broward	0.318	40	Madison	0.318
7	Calhoun	0.268	41	Manatee	0.318
8	Charlotte	0.318	42	Marion	0.318
9	Citrus	0.318	43	Martin	0.318
10	Clay	0.268	44	Monroe	0.298
11	Collier	0.318	45	Nassau	0.268
12	Columbia	0.268	46	Okaloosa	0.298
13	Miami-Dade	0.298	47	Okeechobee	0.318
14	DeSoto	0.318	48	Orange	0.268
15	Dixie	0.268	49	Osceola	0.318
16	Duval	0.268	50	Palm Beach	0.318
17	Escambia	0.308	51	Pasco	0.318
18	Flagler	0.268	52	Pinellas	0.268
19	Franklin	0.268	53	Polk	0.318
20	Gadsden	0.268	54	Putnam	0.318
21	Gilchrist	0.268	55	St. Johns	0.268
22	Glades	0.268	56	St. Lucie	0.318
23	Gulf	0.268	57	Santa Rosa	0.318
24	Hamilton	0.268	58	Sarasota	0.318
25	Hardee	0.318	59	Seminole	0.268
26	Hendry	0.288	60	Sumter	0.268
27	Hernando	0.318	61	Suwannee	0.318
28	Highlands	0.318	62	Taylor	0.268
29	Hillsborough	0.268	63	Union	0.268
30	Holmes	0.268	64	Volusia	0.318
31	Indian River	0.268	65	Wakulla	0.268
32	Jackson	0.268	66	Walton	0.268
33	Jefferson	0.268	67	Washington	0.268
34	Lafayette	0.268			

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	0.134	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
.00163	.00335	.001