



Florida Motor Fuel Tax Relief Act of 2022: Frequently Asked Questions for Wholesalers and Importers

1. What is the Motor Fuel Tax Relief Act of 2022? How was it established?

The Florida Legislature approved the Motor Fuel Tax Relief Act of 2022 during the 2022 legislative session, and it was signed into law by Governor DeSantis on May 6, 2022. This legislation reduces the tax rate on motor fuel by 25.3 cents per gallon during the month of October 2022.

2. What happens during the Motor Fuel Tax Relief Act of 2022?

During the Motor Fuel Tax Relief Act of 2022, the tax rate on motor fuel sold in Florida will be reduced by 25.3 cents per gallon. The tax relief period begins at 12:01 a.m. ET on Saturday, October 1, 2022, and will continue until midnight ET on Monday, October 31, 2022.

3. What fuel products will receive the tax rate reduction?

The reduced tax rate applies to all gasoline products, any product blended with gasoline, or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

4. Does the 2022 Florida Motor Fuel Tax Relief Act apply to all fuel types?

No. The tax rate reduction does not apply to products defined as diesel fuel, aviation fuel, or kerosene.

5. Which taxes will not be assessed on motor fuel during the 2022 Florida Motor Fuel Tax Relief Act?

The tax rates reduced by the Relief Act are the Municipal (1 cent), County (1 cent), State Comprehensive Enhanced Transportation System (8.3 cents), and Fuel Sales (15 cents) taxes.

6. Which taxes are still due on motor fuel during the Motor Fuel Tax Relief Act of 2022?

The Constitutional Fuel Tax (2 cents), Local Option Tax (varies by county), Inspection Fee (0.125 cents), and Pollutant taxes are due during the fuel tax relief period.

7. When can I expect my supplier to show the reduced tax amount on my invoices?

Tax on motor fuel purchased at the rack during this period will be reduced by 25.3 cents per gallon. Invoices issued from your supplier should reflect the reduced rate or a credit memo should be issued beginning October 1, 2022.

8. Which fuel taxes are licensed importers required to collect on tax unpaid fuel imported into Florida during the Motor Fuel Tax Relief Act of 2022?

Importers shall collect the Constitutional Fuel Tax (2 cents), applicable Local Option Tax, Inspection Fee (0.125 cents), and Pollutant taxes.

For more information regarding wholesalers and importers, see Tax Information Publication (TIP) No. [22B05-04](#).

9. When should the reduced tax rate be applied to my sales and deliveries?

Only sales and deliveries from 12:01 a.m. on October 1, 2022, through midnight on October 31, 2022, are eligible to be sold at the reduced tax rate.

Gasoline imported during this period shall be subject to the reduced tax rate. Gallons purchased prior to midnight on October 31, 2022, but imported after midnight shall be subject to the full tax rate.

10. Can I include tax in gallons I sell after October 1, if I purchased them tax-paid before October 1?

All gallons of motor fuel sold during the month of October must be sold at the reduced tax rate, even gallons in inventory purchased prior to October 1. By law, your invoices to your customers on all October sales must reflect the reduced tax rate.

11. I am a wholesaler who carried fully taxed inventory into the tax relief period. How do I get reimbursed for the applicable taxes I paid if I cannot pass the tax down to my customers?

The Department of Revenue will reconcile your beginning and ending inventory (allowing a credit of 25.3 cents per gallon on beginning inventory and taxing 25.3 cents per gallon on your ending inventory). Based on the inventory reconciliation, you will receive a refund or a bill from the Department. If your ending gasoline inventory on October 31, 2022 is less than your gasoline beginning inventory on October 1, 2022, you will receive a refund. If your ending gasoline inventory on October 31, 2022 is greater than your gasoline beginning inventory on October 1, 2022, the Department will issue a bill for 25.3 cents per gallon on the difference.

The refund or liability will be calculated by taking the difference between beginning and ending inventory and multiplying the results by 25.3 cents. This calculation will occur after the tax reduction period has ended and the October 2022 return has been filed with the Department.

12. Are there any changes to the filing requirements for wholesalers and importers during the Motor Fuel Tax Relief Act of 2022?

No. The Department has adjusted the tax rates, collection allowance rates, ultimate vendor credits and shared collection allowance rates on the paper return and electronic filing application. Complete your October tax return in the same manner as previously filed returns and make note of the applicable rate changes.

13. When should the reduced tax rate be applied to my sales and deliveries?

Only sales and deliveries from 12:01 a.m. ET on October 1, 2022, through midnight ET on October 31, 2022, are eligible to be sold at the reduced tax rate.

14. Should I collect the local option taxes during the tax relief period?

Yes. Continue to charge and remit local option taxes in the same manner as previously filed returns. Local option tax rates were not suspended by the Florida Motor Fuel Tax Relief Act of 2022.

15. I suspect or am aware of a terminal supplier who has not passed down the tax savings to his or her customers. How can I report this for investigation?

The Florida Office of Attorney General is responsible for investigating any complaints regarding a failure to pass on the 25.3 cent tax reduction to a customer. Refer any complaints to myfloridalegal.com.

16. My business was reported to the Attorney General for failing to pass along the tax reduction, what can I expect?

If your business is reported to the Attorney General for failure to pass along the tax reduction, the following factors should be considered.

- The average cost of gasoline sold at the loading rack of terminals located in neighboring states (i.e., Alabama, Georgia, Mississippi, or South Carolina) during October 2022 compared to the loading rack prices at terminals in Florida.
- For retail stations either operated by terminal suppliers or stations where terminal suppliers set the selling price of the gasoline, the average gross margin (cents per gallon) per grade for the previous 60-day period prior to October.
- Any other factors you may provide to prove that gasoline prices were properly reduced to reflect the lower tax rate.

17. Who is responsible for determining which fuels are exempt, or the length of the tax relief period?

The Florida Motor Fuel Tax Relief Act of 2022 is established through the lawmaking authority of the Florida Legislature.

18. How can I request that a certain type of fuel be added to the list in the future?

Tax relief, and the items exempted by them, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.

19. I didn't see my question listed here. Where can I find additional information about the Florida Motor Fuel Tax Relief Act of 2022?

Visit the Department of Revenue's website at floridarevenue.com or call Taxpayer Services (8 a.m. to 5 p.m. ET, Monday through Friday) at 850-488-6800 for additional information regarding the Florida Motor Fuel Tax Relief Act of 2022.

You can also review the following Tax Information Publications (TIPs) for more information:

- Local governments and mass transit operators can refer to TIP No. [22B05-01](#).
- Retailer dealers can refer to TIP No. [22B05-02](#).
- Terminal suppliers can refer to TIP No. [22B05-03](#).
- Wholesalers and importers can refer to TIP No. [22B05-04](#).

If you have a question that is not addressed in the above publications, contact the Florida Department of Revenue at (850) 488-6800.