

12B-5.050 Terminal Suppliers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, diesel, or aviation fuel into Florida by marine vessel, rail, or pipeline, and who place the fuel in storage at a terminal which is registered under s. 4101 of the Internal Revenue Code must obtain a terminal supplier license.

(b) Terminal suppliers may:

1. Exchange fuel above the loading rack with other terminal suppliers.
2. Sell fuel to other terminal suppliers, wholesalers, and exporters.
3. Sell fuel to licensed exporters for removal from Florida.
4. Export fuel directly from the terminal.
5. Sell fuel to resellers, retail dealers, and end-users.
6. Sell fuel to the United States Government.
7. Sell fuel to farmers and commercial fisherman.
8. Blend products at the loading rack.

(c)1. Terminal suppliers are authorized to import tax-free gasoline, gasohol, diesel, or aviation fuel, place such fuel in storage at a terminal, and to collect the state excise tax, county fuel tax, municipal fuel tax, and fuel sales taxes as the fuel is removed through the loading rack.

2. Terminal suppliers are prohibited from collecting ninth-cent fuel tax, local option fuel tax, and State Comprehensive Enhanced Transportation System Tax on gasoline or gasohol sold to other terminal suppliers and wholesalers.

3. Terminal suppliers must collect all taxes imposed under Section 206.87(1), F.S., on the sale, delivery, or consignment of taxable diesel fuel, except when such sales are specifically exempt from tax.

(d) The following persons are required to be licensed as terminal suppliers:

1. Persons who sell fuel through the loading rack of a terminal located in Florida;
2. Persons who are position holders of fuel that is located in this state for longer than 24 hours after the fuel has lost its interstate character; or
3. Persons who purchase fuel from terminal suppliers above the loading rack of a terminal located in this state.

(2) Licensing and Bonding.

(a) Licensing.

1. Before any person may engage in business as a terminal supplier within this state, such person must first obtain, and be the holder of a valid terminal supplier license issued by the Department.

2. To obtain an annual license as a terminal supplier, every person must file a Florida Fuel Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices Program.

3. To enroll in the eServices Program to make payments and submit returns electronically to the Department, the terminal supplier must do one of the following:

- a. Complete enrollment on the Department's website at www.floridarevenue.com.
- b. Complete Form DR-600, Enrollment and Authorization for eServices Program (incorporated by reference in Rule 12-24.011, F.A.C.), as provided in Rule 12-24.004, F.A.C., and return it to the Department, if the terminal supplier is unable to use the Department's website to enroll.

4. Terminal suppliers who can establish that they are unable to comply with the electronic payment and electronic filing requirements must complete and submit Form DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.), to establish in writing the basis for the requested waiver, as provided in Rule 12-24.010, F.A.C.

5. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

6. Each license is required to be renewed annually by filing Form DR-156R, Renewal Application for Florida Fuel/Pollutant License (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

7. Terminal suppliers that import or export tax-paid fuel are not required to obtain an importer or exporter license.

8. Any terminal operator that owns fuel at a terminal is required to be licensed as a terminal supplier.

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of \$300,000 for each product type (motor fuel, diesel, and aviation fuel).

2. A terminal supplier that has filed bonds of less than \$300,000 for each product type (motor fuel, diesel, and aviation fuel) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

(3) Exempt Sales.

(a) Sales of Fuel to the United States Government. Terminal suppliers that sell fuel in quantities of 500 gallons or more per delivery to the United States Government, its departments, or its agencies are not required to collect tax on such sales. This exemption does not apply when fuel is delivered to retail dealers located on governmental installations.

(b) Dyed Diesel Fuel. The sale of dyed diesel fuel by terminal suppliers for any use is exempt from taxes imposed under Part II, Chapter 206, F.S.

(c) Sale of Undyed Diesel Fuel to Farmers.

1. The sale of undyed diesel fuel by a terminal supplier to a farmer for use in farm equipment on a farm is exempt from the tax imposed under Section 206.87, F.S. The terminal supplier must obtain written certification from the farmer which identifies the number of gallons purchased which will be used exclusively on a farm.

2. Terminal suppliers must collect all taxes imposed under Section 206.87, F.S., on undyed diesel sold to farmers for non-agricultural use.

3. No terminal supplier will be entitled to a credit for taxes due without first having obtained the written certification.

(4) Taxable Sales.

(a) Motor Fuel and Diesel Fuel Used for Commercial Fishing Purposes.

1. Terminal suppliers who sell motor fuel to commercial fishermen are required to collect all taxes imposed under Section 206.41, F.S., on each sale.

2. Terminal suppliers who sell taxable diesel to commercial fishermen are required to collect all taxes imposed under Section 206.87, F.S., on each sale.

(b) Sale of Fuel to Mass Transit Systems or Local Government Users. Terminal suppliers who sell motor fuel and taxable diesel to mass transit systems, counties, municipalities, or school districts must collect all taxes imposed under Sections 206.41 and 206.87, F.S.

(c) Diesel Fuel Used in Interstate Commerce. Terminal suppliers who sell diesel fuel which is used in commercial vehicles regularly engaged in interstate commerce are required to collect all taxes imposed under Section 206.87, F.S.

(d) Diesel Fuel Used in Power Take-off Units. Terminal suppliers who sell diesel fuel which is used in vehicles having power take-off units or engine exhaust for the purpose of turning a concrete mixer drum, for compacting solid waste, or for unloading bulk cargo by pumping, are required to collect all taxes imposed under Section 206.87, F.S.

(e) Sale of Fuel to Resellers, Retail Dealers, and End-users. Terminal suppliers who sell fuel to resellers, to retail dealers, or to the end-users of such fuel are required to collect all taxes imposed under Sections 206.41 and 206.87, F.S.

(f) Sale of Fuel for Business Purposes.

1. Undyed Diesel Fuel. Terminal suppliers who sell taxable diesel fuel which is used for business purposes are required to collect all taxes imposed under Section 206.87, F.S.

2. Dyed Diesel Fuel. Terminal suppliers who sell dyed diesel fuel that will be used for business purposes are not required to collect sales tax on such sales.

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by Extensible Markup Language (XML), as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal

suppliers who are authorized to submit Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Payments. Payments must be submitted to the Department electronically, as provided in rule Chapter 12-24, F.A.C.

(c) Collection Allowance.

1. A .2 percent (.002) collection allowance deduction is authorized to terminal suppliers from the taxes collected under Sections 206.41(1)(a), (b), (c) and (g), F.S., on sales of motor fuel when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

2. A .67 percent (.0067) collection allowance deduction is authorized to terminal suppliers on the sale of diesel fuel when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

3. In addition to the collection allowance deduction authorized in subparagraphs 1. and 2., terminal suppliers who sell fuel to retail dealers or end-users may take a deduction of 1.1 percent of taxes collected under Sections 206.41(1)(c), (d) and (e), and 206.87(1)(b) and (c), F.S., and only when the return and payment are remitted timely.

(6) Refunds and Credits.

(a) Sales of Fuel to the United States Government.

1. Terminal suppliers that sell fuel to the United States Government, its departments, or its agencies exempt from taxes imposed under Sections 206.41 and 206.87, F.S., must accrue all such taxes and may obtain an ultimate vendor credit for the taxes accrued when their Terminal Supplier Tax Returns are filed.

2. To obtain an ultimate vendor credit, terminal suppliers must complete Schedule 12, Ultimate Vendor Credits. Schedule 12 is required to be filed with the Terminal Supplier Fuel Tax Return, as indicated on the return.

(b) Motor and Diesel Fuel Used for Agricultural Purposes.

1. Sales by terminal suppliers of taxable motor fuel to persons for agricultural uses as provided in Section 206.63, F.S., are subject to a refund pursuant to Section 206.64, F.S., and Rule 12B-5.130, F.A.C., of the municipal fuel tax, the local option fuel tax, the state comprehensive transportation system tax, and the fuel sales tax imposed by Sections 206.41(1)(c), (e), (f) and (g), F.S.

2. A terminal supplier may sell taxable diesel fuel exempt for agricultural purposes, but must accrue all taxes imposed under Section 206.87, F.S. To obtain an ultimate vendor credit for the tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credits. Schedule 12 is required to be filed with the Terminal Supplier Tax Return, as indicated on the return.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21.

12B-5.060 Wholesalers.

(1) General Information. Wholesalers may:

- (a) Sell fuel to terminal suppliers, other wholesalers, and exporters.
- (b) Sell fuel to retail dealers, resellers and end-users.
- (c) Sell fuel to the United States Government.
- (d) Sell fuel to farmers and commercial fishermen.
- (e) Sell fuel to local government users and mass transits.

(2) Licensing and Bonding.

(a)1. To obtain an annual license as a wholesaler, a person must file a Florida Fuel Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's e-Services Program.

2. To enroll in the e-Services Program to make payments and submit returns electronically to the Department, the wholesaler must:

a. Complete enrollment on the Department's website at www.floridarevenue.com, or

b. Complete Form DR-600, Enrollment and Authorization for e-Services Program (incorporated by reference in Rule 12-24.011, F.A.C.), as provided in Rule 12-24.004, F.A.C., and return it to the Department if the wholesaler is unable to use the Department's website to enroll.

3. Wholesalers who can establish that they are unable to comply with the electronic payment and electronic filing requirements must complete and submit Form DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.), to establish in writing the basis for the requested waiver, as provided in Rule 12-24.010, F.A.C.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. Each license is required to be renewed annually by filing Form DR-156R, Renewal Application for Florida Fuel/Pollutant License (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than \$300,000, for each product type (motor fuel, diesel fuel, and aviation fuel).

2. The tax rate for calculating the wholesaler's bond on motor fuel will be the taxes imposed under Section 206.41, F.S. (fuel sales tax, Constitution Tax, County Tax, Municipal Tax, Ninth-cent County Fuel Tax, the maximum Local Option Fuel Tax rate, and the SCETS tax charged in this state.)

3. The tax rate for calculating the wholesaler's bond on diesel fuel will be the taxes imposed under Section 206.87, F.S. (fuel sales tax, Excise Tax, Ninth-cent County Fuel Tax, the maximum Local Option Fuel Tax rate, and the SCETS tax charged in this state.)

4. The tax rate for calculating the wholesaler's bond on aviation fuel will be the tax imposed under Section 206.9825, F.S. (Excise Tax)

5. A wholesaler who has no import or export activity and is authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by electronic funds transfer (EFT) will file a bond with the Department for each product type (motor fuel, diesel fuel, and aviation fuel) based on the estimated average monthly gallons to be purchased, multiplied by the total of the taxes imposed under Section 206.41, F.S. (for motor fuel); Section 206.87, F.S. (for diesel fuel); and Section 206.9825, F.S. (for aviation fuel), and that sum multiplied by three.

6. A wholesaler who has no import or export activity and is not authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by EFT will file a bond with the Department for motor fuel only based on the estimated average monthly gallons to be purchased, multiplied by the maximum Local Option Fuel Tax rate charged in this State, and that sum multiplied by three.

7. A wholesaler who has no import or export activity, who sells only undyed diesel fuel, and who is not authorized by the Department to remit fuel tax to its supplier is not required to post a bond.

8. A wholesaler who only imports fuel into this State is required to post a bond with the Department for each product type (motor fuel, diesel fuel, and aviation fuel) based on the estimated average monthly gallons imported multiplied by the total of the taxes imposed under Sections 206.41, F.S. (for motor fuel); 206.87, F.S. (for diesel fuel); and 206.9825, F.S. (for aviation fuel) and

that sum, multiplied by two.

9. The wholesaler will file an additional bond for motor fuel based on the estimated average monthly gallons imported multiplied by the maximum Local Option Fuel Tax rate charged in this State and that sum, multiplied by three.

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

1. The wholesaler bond will be the estimated average monthly gallons to be purchased, multiplied by the taxes imposed under Sections 206.41, F.S. (for motor fuel), 206.87, F.S. (for diesel fuel), and 206.9825, F.S. (for aviation fuel) and that sum multiplied by three.

2. The importer bond shall be maintained in a sufficient amount to secure payment of tax on motor fuel, diesel fuel, and aviation fuel for 60 days of imports.

3. If an importer does not maintain sufficient bond prior to importation of motor fuel, diesel fuel, and aviation fuel, an import authorization number will be denied and such person will be prohibited from importing untaxed fuel into this state.

4. If the wholesaler bond is less than \$300,000, an additional bond for motor fuel will be calculated and added to the wholesale bond based on the estimated average monthly gallons to be imported, multiplied by the maximum Local Option Fuel Tax rate, charged in this State, multiplied by three.

(3) Exempt Sales.

(a) Fuel sold to the United States government, its departments, or its agencies in quantities of 500 gallons or more in each delivery, for exclusive use in equipment, devices, or motors operated by the United States is exempt.

(b) Dyed diesel fuel purchased from any licensee is exempt from taxes imposed under Chapter 206, F.S., except for dyed diesel fuel used for taxable purposes which is subject to the backup tax under Section 206.873, F.S.

(c) Dyed diesel fuel purchased for use by a trade or business is exempt from taxes imposed under Chapter 206, F.S., but may be subject to tax as provided in Section 212.0501, F.S.

(d) Sale of Undyed Diesel Fuel to Farmers.

1. The sale of undyed diesel fuel by a wholesaler to a farmer for use in farm equipment on a farm is exempt from the tax imposed under Section 206.87, F.S.

2. The wholesaler must obtain written certification from the farmer which identifies the number of gallons purchased which will be used exclusively on a farm.

3. No wholesaler will be entitled to a credit for taxes due without first having obtained the written certification.

4. Wholesalers must collect all taxes imposed under Section 206.87, F.S., on undyed diesel sold to farmers for non-agricultural use.

(4) Taxable Sales.

(a) The taxes imposed by Sections 206.41(1)(d), (e) and (f), F.S., must be collected on all sales, delivery, or consignment of motor fuel to retail dealers, resellers, and end users.

(b) Sale of Dyed Diesel Fuel for Business Purposes. Wholesalers who sell dyed diesel fuel that will be used for business purposes are not required to collect sales tax on such sales.

(5) Returns and Payments.

(a) Returns. All wholesalers who sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For wholesalers who are authorized to submit Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Payments. Payments must be submitted to the Department electronically, as provided in Rule Chapter 12-24, F.A.C.

(c) Collection Allowance.

1. A .2 percent (.002) collection allowance deduction is authorized to wholesalers from the taxes collected under Sections 206.41(1)(a), (b), (c) and (g), F.S., on sales of motor fuel when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

2. A .67 percent (.0067) collection allowance deduction is authorized to wholesalers on sales of diesel fuel when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

3. In addition to the collection allowance deduction authorized in subparagraphs 1. and 2., wholesalers who sell fuel to retail dealers or end-users may take a deduction of 1.1 percent of taxes collected under Sections 206.41(1)(d) and (e), and 206.87(1)(b) and (c), F.S., only when the return and payment are remitted timely.

(6) Refunds and Credits.

(a) Wholesalers that sell undyed diesel fuel to farmers for agricultural purposes tax exempt, as provided in Rule 12B-5.020, F.A.C., may obtain an ultimate vendor credit for the taxes paid when their Wholesaler/Importer Fuel Tax Returns (Form DR-309632) are filed.

(b) Wholesalers that sell fuel to the United States government, its departments, or its agencies in bulk lots of not less than 500 gallons in each delivery exempt from the taxes imposed under Sections 206.41 and 206.87, F.S., may obtain an ultimate vendor credit for the taxes paid when their Wholesaler/Importer Fuel Tax Returns (Form DR-309632) are filed.

(c) To obtain an ultimate vendor credit, wholesalers must complete Schedule 12, Ultimate Vendor Credits. Schedule 12 is required to be filed with the Wholesaler/Importer Fuel Tax Return, as indicated on the return.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.080 Exporters.

(1) General Information.

(a) Exporters are persons who remove fuel from Florida by common or private carrier.

(b) Persons licensed as exporters are authorized to purchase fuel in this state for export only. Storage of fuel by an exporter in this state must be limited to no more than 24 hours in order for the fuel to remain in stream of interstate commerce.

(2) Licensing and Bonding.

(a) Licensing.

1. Before any person may engage in business as an exporter, such person must hold a valid license as an exporter of motor fuel or diesel fuel.

2. Persons who buy fuel within Florida or outside Florida, and who sell the fuel to Florida customers must be licensed as wholesalers. See Rule 12B-5.060, F.A.C.

(b)1. To obtain an annual license as an exporter, a person must file a Florida Fuel Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's e-Services Program.

2. To enroll in the e-Services Program to make payments and submit returns electronically to the Department, the exporter must:

a. Complete enrollment on the Department's website at www.floridarevenue.com, or

b. Complete Form DR-600, Enrollment and Authorization for e-Services Program (incorporated by reference in Rule 12-24.011, F.A.C.), as provided in Rule 12-24.004, F.A.C., and return it to the Department, if the exporter is unable to use the Department's website to enroll.

3. Exporters who can establish that they are unable to comply with the electronic payment and electronic filing requirements must complete and submit Form DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.) to establish in writing the basis for the requested waiver, as provided in Rule 12-24.010, F.A.C.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. Each license is required to be renewed annually by filing Form DR-156R, Renewal Application for Florida Fuel/Pollutant License (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

(c) Bonding.

1. An exporter's bond will be equal to three times the total state and local option taxes that would be due if the fuel was sold for highway use in Florida.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the \$300,000 maximum bond for motor fuel, diesel fuel, and aviation fuel.

(3) Returns and Payments.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, diesel, or aviation fuel are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, must be filed electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For exporters who are authorized to submit Form DR-309638 or Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, of the Internal Revenue Code of 1986, as amended. A "legal

holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Payments. Payments must be submitted to the Department electronically, as provided in Rule Chapter 12-24, F.A.C.

(4) Taxable Purchases.

(a) Exporters must pay to terminal suppliers taxes imposed in the state of destination when terminal suppliers are licensed to collect such taxes.

(b) Purchases of fuel by exporters from terminal suppliers, who are not licensed to collect taxes in states of destination, are subject to Florida taxes imposed under Sections 206.41 and 206.87, F.S.

(5) Refunds and Credits.

(a) Exporters who export fuel to other states on which Florida tax has been paid may obtain a refund of Florida taxes paid. To receive a refund of Florida tax paid, an exporter must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Sections 213.255(2) and (3), F.S. Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.

(b) Copies of invoices for purchases and sales of fuel exported outside Florida and copies of the tax returns filed in the state of destination are required to be submitted with the application for refund.

(c) Exporters who sell fuel exempt in another state on which taxes were collected for the state of destination by terminal suppliers in Florida, must obtain refunds from the states to which the fuel was exported.

(6) Diversion Numbers.

(a)1. Before any fuel, purchased by an exporter, may be sold in Florida, such exporter must first call the Department of Revenue at 1(800)360-5436, and obtain a diversion number.

2. After receiving the required diversion number, an exporter must provide such number to the carrier transporting the fuel, and the number must be manually recorded on shipping papers maintained by such carrier.

(b) To divert fuel purchased for export from Florida back to Florida sales, the exporter must be licensed as a wholesaler.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.140 Dyeing and Marking; Mixing.

(1) Marking and Dyeing.

(a) The dyeing and marking of diesel fuel will follow the requirements of 48.4082-1, Treasury Regulations (February 26, 2002, hereby incorporated by reference in this rule), and shall conform to the Environmental Protection Agency's high sulfur diesel fuel requirements as found in 40 C.F.R. Chapter 1, s. 80.29 (January 18, 2001, hereby incorporated by reference in this rule).

(b) Persons found in violation of the marking requirements will be subject to a penalty of \$2,500 for each month such failure occurs, pursuant to Section 206.8741(6), F.S.

(c) Persons found in violation of the dyeing provisions will be subject to the penalty imposed under Section 206.872(11), F.S.

(2) Mixing.

(a) A licensed terminal supplier, importer, or wholesaler that holds title to taxable diesel fuel that has been mixed with dyed diesel fuel in storage may qualify for a refund of any state and local option tax paid on the taxable diesel fuel as follows:

1. The terminal supplier, importer, or wholesaler must contact the Department at (850)717-6034 within "thirty 30 days" of the misfueling incident that caused the mixing of dyed diesel fuel with taxable diesel fuel to obtain a refund authorization number. The terminal supplier, importer, or wholesaler must report the following information:

- a. The name of the licensee holding title,
- b. The location of the storage,
- c. The number of gallons of taxable diesel,
- d. The number of gallons of dyed diesel,
- e. The resulting total number of gallons of mixed diesel,
- f. The date and time of the incidence of mixing,
- g. The disposition of all mixed diesel fuel, and
- h. The steps taken to bring the mixed fuel to proper dyed fuel specifications.

2. Prior to granting a refund authorization number, the Department will investigate the circumstances of the misfueling incident and the handling of the mixed dyed diesel fuel with taxable diesel fuel.

(b) To obtain a refund of tax paid on diesel fuel, the terminal supplier, importer, or wholesaler holding a refund authorization number must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.

(c)1. The discovery by the Department of dye in any fuel storage facility that is not properly marked for off highway or other exempt use as dyed fuel will be prima facie evidence of a violation of Section 206.8741, F.S., and subject to the penalty imposed under Section 206.8741(6), F.S.

2. Unless the misfueling incident has been previously reported, persons found in violation of the marking provisions will be subject to a penalty of \$2,500 per month such failure occurs.

Rulemaking Authority 206.14(1), 206.59(1), 206.8741(1), 213.06(1) FS. Law Implemented 206.8741, 206.8745(3) FS. History--New 7-1-96, Amended 11-21-96, 5-1-06, 1-20-14, 1-1-21.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

	Form Number	Title	Effective Date
(2)	DR-138	Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes http://www.flrules.org/Gateway/reference.asp?No=Ref-11385	01/20
(3)	DR-156	Florida Fuel or Pollutants Tax Application http://www.flrules.org/Gateway/reference.asp?No=Ref-11386	01/20
(4)	DR-156R	Renewal Application for Florida Fuel/Pollutant License (R. 01/18) http://www.flrules.org/Gateway/reference.asp?No=Ref-08975	01/18
(5)	DR-156T	Florida Temporary Fuel Tax Application http://www.flrules.org/Gateway/reference.asp?No=Ref-10799	07/19
(6)	DR-157	Fuel or Pollutants Tax Surety Bond (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03580	01/14
(7)	DR-157A	Assignment of Time Deposit (R. 09/11) http://www.flrules.org/Gateway/reference.asp?No=Ref-00854	01/12
(8)	DR-157B	Fuel or Pollutants Tax Cash Bond (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03581	01/14
(9)	DR-157W	Bond Worksheet Instructions http://www.flrules.org/Gateway/reference.asp?No=Ref-11387	01/20
(10)	DR-160	Application for Fuel Tax Refund – Mass Transit System Users http://www.flrules.org/Gateway/reference.asp?No=Ref-11388	01/20
(11)	DR-176	Application for Air Carrier Fuel Tax License (R. 01/18) http://www.flrules.org/Gateway/reference.asp?No=Ref-08977	01/18
(12)	DR-182	Florida Air Carrier Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04863	01/15
(13)	DR-185	Application for Fuel Tax Refund Permit (R. 01/16) http://www.flrules.org/Gateway/reference.asp?No=Ref-06332	01/16
(14)	DR-189	Application for Fuel Tax Refund – Municipalities, Counties and School Districts http://www.flrules.org/Gateway/reference.asp?No=Ref-11389	01/20
(15)	DR-190	Application for Fuel Tax Refund – Non-Public Schools http://www.flrules.org/Gateway/reference.asp?No=Ref-11390	01/20
(16)	DR-191	Application for Aviation Fuel Tax Refund – Air Carriers http://www.flrules.org/Gateway/reference.asp?No=Ref-10800	07/19
(17)	DR-904	Pollutants Tax Return (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02129	01/13
(18)	DR-309631	Terminal Supplier Fuel Tax Return http://www.flrules.org/Gateway/reference.asp?No=Ref-09850	09/18
(19)	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return http://www.flrules.org/Gateway/reference.asp?No=Ref-11866	04/20
(20)	DR-309632	Wholesaler/Importer Fuel Tax Return (R. 01/14)	01/14

		http://www.flrules.org/Gateway/reference.asp?No=Ref-03586	
(21)	DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04865	01/15
(22)	DR-309633	Mass Transit System Provider Fuel Tax Return (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02134	01/13
(23)	DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04866	01/15
(24)	DR-309634	Local Government User of Diesel Fuel Tax Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03589	01/14
(25)	DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04867	01/15
(26)	DR-309635	Blender Fuel Tax Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03591	01/14
(27)	DR-309635N	Instructions for Filing Blender Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04868	01/15
(28)	DR-309636	Terminal Operator Information Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03593	01/14
(29)	DR-309636N	Instructions for Filing Terminal Operator Information Return http://www.flrules.org/Gateway/reference.asp?No=Ref-11867	04/20
(30)	DR-309637	Petroleum Carrier Information Return (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02142	01/13
(31)	DR-309637N	Instructions for Filing Petroleum Carrier Information Return http://www.flrules.org/Gateway/reference.asp?No=Ref-10177	01/19
(32)	DR-309638	Exporter Fuel Tax Return (R. 01/14) http://www.flrules.org/Gateway/reference.asp?No=Ref-03596	01/14
(33)	DR-309638N	Instructions for Filing Exporter Fuel Tax Return (R. 01/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04871	01/15
(34)	DR-309639	Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions) (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02146	01/13
(35)	DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida (R. 01/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-02147	01/13
(36)	DR-309660	Application for Pollutants Tax Refund http://www.flrules.org/Gateway/reference.asp?No=Ref-11391	01/20
(37)	DR-309652	Motor and Other Fuel Taxes XML User Guide For e-file Developers and Transmitters http://www.flrules.org/Gateway/reference.asp?No=Ref-10801	07/19

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21.

12B-5.300 Aviation Fuel Licensees.

(1) Definitions.

(a) "Air carrier" means any carrier that is in the business of transporting persons or property for compensation or hire by air.

(b) "Aviation turbine fuel" means diesel fuel, kerosene, or jet fuel determined by the American Society of Testing Materials and classified as D-1655 or other current specifications.

(c) "Qualified air carrier" means air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. §121, 129, or 135.

(2) General Information.

(a) Terminal Suppliers of aviation fuel or undyed kerosene.

1. Persons who import aviation fuel or undyed kerosene into Florida by marine vessel, rail, or pipeline, and who place the fuel in storage at a terminal which is registered under s. 4101 of the Internal Revenue Code must obtain a terminal supplier license.

2. The following persons are required to be licensed as terminal suppliers:

a. Persons who sell fuel through the loading rack of a terminal located in Florida;

b. Persons who are position holders of fuel that is located in this State for longer than 24 hours after the fuel has lost its interstate character, or;

c. Persons who purchase fuel from terminal suppliers above the loading rack of a terminal located in this State.

3. Terminal suppliers of aviation fuel or undyed kerosene may:

a. Exchange aviation fuel or undyed kerosene above the loading rack with other terminal suppliers.

b. Sell aviation fuel or undyed kerosene to other terminal suppliers, wholesalers, and exporters.

c. Sell aviation fuel or undyed kerosene to licensed exporters for removal from Florida.

d. Export aviation fuel or undyed kerosene directly from the terminal.

e. Sell aviation fuel or undyed kerosene to fix-base operators and end-users.

f. Sell aviation fuel or undyed kerosene to the United States Government.

g. Blend products with aviation fuel or undyed kerosene at the loading rack.

4. Bonding. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond, as provided in paragraph (2)(b) of Rule 12B-5.050, F.A.C.

(b) Wholesalers of Aviation Fuel or Undyed Kerosene.

1. Any person who stores aviation fuel or undyed kerosene for sale in Florida in a facility other than at a terminal registered with the Internal Revenue Service must hold a valid license as a wholesaler. See Rule 12B-5.060, F.A.C.

2. Wholesalers of aviation fuel or undyed kerosene must pay the excise tax imposed under Section 206.9825, F.S., to their suppliers.

3. Wholesalers may:

a. Sell aviation fuel or undyed kerosene to terminal suppliers, other wholesalers, and exporters.

b. Sell aviation fuel or undyed kerosene to retail dealers, resellers and end-users.

c. Sell aviation fuel or undyed kerosene to the United States Government.

d. Sell aviation fuel or undyed kerosene to local government users and mass transit systems.

4. Bonding. Prior to becoming licensed, each new wholesaler applicant must submit, to the Department, a bond, as provided in paragraph (2)(c) of Rule 12B-5.060, F.A.C.

(c) Importers of Aviation Fuel or Undyed Kerosene.

1. Every person who imports aviation fuel or undyed kerosene into Florida, by common or private carrier, upon which Florida tax has not been charged or collected must hold a valid license as a wholesaler and as an importer. See Rules 12B-5.030 and 12B-5.060, F.A.C.

2. Bonding. Prior to becoming licensed, each new exporter applicant must submit, to the Department, a bond, as provided in paragraph (2)(b) of Rule 12B-5.030, F.A.C.

(d) Exporters of Aviation Fuel or Undyed Kerosene.

1. Exporters of aviation fuel or undyed kerosene are persons who remove aviation fuel or undyed kerosene from Florida by common or private carrier.

2. Persons licensed as exporters are authorized to purchase aviation fuel and undyed kerosene in this State for export only. Storage, in this State, of aviation fuel or undyed kerosene by an exporter must be limited to no more than 24 hours in order for the

fuel to remain in the stream of interstate commerce.

3. Bonding. Prior to becoming licensed, each new importer applicant must submit, to the Department, a bond, as provided in paragraph (2)(c) of Rule 12B-5.080, F.A.C.

(e) Carriers of Aviation Fuel or Undyed Kerosene.

1. Any person who transports aviation fuel or undyed kerosene within this State must hold a valid license as a carrier. See Rule 12B-5.040, F.A.C.

2. Any person transporting aviation fuel or undyed kerosene over the highways of this State, except a common carrier, must have a license card displayed in the vehicle.

3. Common carriers must have a bill of lading when transporting fuel over the highways of this State.

(3) Exempt Sales.

(a) Sales of Aviation Fuel to the United States Government. The sale by terminal suppliers and wholesalers of aviation fuel or undyed kerosene in quantities of 500 gallons or more per delivery to the United States Government, its departments, or its agencies is exempt from tax.

(b)1. Sales of Aviation Fuel to Farmers. Terminal suppliers and wholesalers who sell aviation jet fuel or undyed kerosene to farmers for use in farm equipment on a farm are exempt from the tax imposed under this section only on the gallons of fuel which farmers provide written documentation to their suppliers which identifies the number of gallons purchased which will be used exclusively on a farm.

2. All taxes imposed under Section 206.87, F.S., must be collected by a terminal supplier or wholesaler on gallons of aviation jet fuel which will be used as diesel fuel.

(c) Sale of Undyed Kerosene for Home Heating or Cooking.

1. Terminal suppliers who deliver undyed kerosene to a residence for home heating or cooking must accrue the 4.27 cents (\$0.0427) excise tax due on the number of gallons delivered on its Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.). To obtain a credit for tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credit, and submit it to the Department with Form DR-309631.

2. Wholesalers that deliver tax-paid undyed kerosene to a residence for home heating or cooking may obtain a credit for the 4.27 cents (\$0.0427) excise tax paid to suppliers when filing their Wholesaler/Importer Fuel Tax Returns (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.). To obtain a credit for tax paid, wholesalers must complete Schedule 12, Ultimate Vendor Credit, and submit it with Form DR-309632.

3. Terminal suppliers and wholesalers who deliver undyed kerosene to a residence for home heating and cooking must include on the invoice the name and address of the purchaser, and the statement, "Kerosene Sold for Home Heating and Cooking."

4. Terminal suppliers and wholesalers who deliver undyed kerosene to retail dealers for resale of such fuel exclusively for home heating and cooking may obtain a credit for tax paid on the number of gallons delivered. To obtain a credit for tax paid, terminal suppliers and wholesalers must complete Schedule 12, Ultimate Vendor Credit. Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632.

5. A retail dealer who purchases undyed kerosene from terminal suppliers and wholesalers for resale, and who sells such fuel exclusively for home heating and cooking must provide an affidavit to suppliers which indicates that the retail dealer has no facility for placing kerosene in the fuel tank of a motor vehicle.

6. Sales of Undyed Kerosene to a Reseller for Use as a Home Heating or Cooking Fuel.

a. A licensed wholesaler or terminal supplier may sell undyed kerosene to a reseller that qualifies as a retail dealer for sale of home heating or cooking fuel and may obtain a credit or a refund as the ultimate vendor. To obtain a credit or a refund for tax paid, wholesalers and terminal suppliers must complete Schedule 12, Ultimate Vendor Credit. Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632. To obtain a refund of tax paid, wholesalers must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

b. A reseller qualifies as a retail dealer if the following conditions are met:

(I) The reseller has a current certificate of registration to collect sales and use tax issued by the Department.

(II) Is currently registered with a carrier's license.

(III) When undyed kerosene is sold for home heating or cooking by terminal suppliers or wholesalers to a reseller that qualifies

as a retail dealer, the sale invoices must be stamped by the supplier: UNTAXED KEROSENE FOR HOME HEATING AND COOKING, and the invoice signed by the retail dealer.

(IV) During pickup and delivery of undyed kerosene, each vehicle must have a placard displayed on the tank section in characters no less than 3 inches in height which states: FOR HOME HEATING OR COOKING PURPOSES ONLY – REPORT ANY FUELING OF HIGHWAY VEHICLES TO DEPARTMENT OF REVENUE AT 1(800)FL-AWARD.

c. Sales of undyed kerosene to a reseller for any use other than home heating or cooking are not subject to an ultimate vendor credit or refund.

d. Resellers that make sales of undyed kerosene for use other than for home heating or cooking without paying the aviation fuel tax are in violation of Chapter 206, F.S., and subject to the penalties provided in Section 206.872(11)(a), F.S.

(d) Sales of Aviation Fuel to Certain Qualified Schools. The sale of aviation fuel to qualified colleges or universities exclusively for use in flight training is exempt from the collection of tax imposed under this section.

1. For the purposes of this exemption, a qualified college or university is one that:

a. Is based in the state of Florida;

b. Is accredited or has applied for accreditation by the Aviation Accreditation Board International; and,

c. Offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

In addition, a college must be a tax-exempt organization under §501(c)(3) of the Internal Revenue Code to qualify for this exemption.

2. The following is a suggested certificate to be provided by the qualified college or university to a terminal supplier or wholesaler to purchase aviation fuel exempt from tax:

Exemption Certificate for Purchase of Aviation Fuel by Qualified Colleges and Universities

I, the undersigned individual, on behalf of _____ (name of college or university), certify that such college or university qualifies for an exemption from aviation fuel tax pursuant to Section 206.9825(1)(e), F.S., and that such college or university:

- Is based in the state of Florida;
- Is a tax-exempt organization under §501(c)(3) of the Internal Revenue Code, if the school is a college;
- Is accredited by or has applied for accreditation by the Aviation Accreditation Board International; and,
- Offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

I further certify that the fuel purchased using this Certificate will be used exclusively for use in flight training by the college or university I represent. I understand that if the fuel is used for any purpose other than flight training, then the college or university must pay tax on the purchase price of the fuel directly to the Department of Revenue.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated in it are true.

SIGNATURE OF PURCHASER, AUTHORIZED AGENT, OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

3. Terminal suppliers and wholesalers who sell aviation fuel to qualified colleges or universities may obtain a credit for tax paid on the number of gallons delivered to the qualified colleges or universities. To obtain a credit for tax paid, terminal suppliers and wholesalers must complete Schedule 12, Ultimate Vendor Credit. Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632.

(4) Imposition and Payment of Tax.

(a) Tax Rate. An excise or license tax of 4.27 cents (\$0.0427) per gallon is imposed on the sale of aviation fuel or undyed kerosene, either upon importation into this State, or on the first sale at the loading rack of a terminal if imported by a terminal supplier.

(b) Aviation Fuel Subject to Provisions of Chapter 206, F.S. The provisions of Sections 206.41 and 206.87 of Chapter 206, F.S., will apply on the sale of aviation fuel or undyed kerosene when sold for use as motor fuel or diesel fuel, including licensing,

registration, timely filing of reports and tax collected, transporting fuel, suits for collection of unpaid taxes, Department warrants for collection of unpaid taxes, penalties, interest, retention of records, inspection of records, liens on property, foreclosure, and enforcement and collection also apply to the tax levied under this section.

(5) Returns.

(a) Any person who holds an aviation fuel license is required to file the following tax returns with the Department:

1. Terminal suppliers of aviation fuel are required to report tax due on aviation fuel on Form DR-309631, Terminal Supplier Fuel Tax Return.

2. Wholesalers and importers of aviation fuel are required to report tax due on aviation fuel on Form DR-309632, Wholesaler/Importer Fuel Tax Return.

3. Exporters of aviation fuel are required to report all purchases of aviation fuel from terminal suppliers or wholesalers in Florida of fuel that is exported to another state on Form DR-309638, Exporter Fuel Tax Return.

4. Terminal Operators of aviation fuel are required to report the number of gallons of aviation fuel removed from storage through the terminal rack and aviation fuel imported by means other than bulk transfer into Florida on Form DR-309636, Terminal Operator Information Fuel Tax Return.

5. Carriers of aviation fuel are required to report all aviation fuel moving by truck, rail, pipeline, barge, ship, or other conveyance on Form DR-309637, Petroleum Carrier Information Return.

(b) The forms in paragraph (a) are incorporated by reference in Rule 12B-5.150, F.A.C.

(c) Electronic filing of payments, returns, and other required information reports must be submitted to the Department as provided in rule Chapter 12-24, F.A.C., when:

1. Payment of the tax is required to be made by electronic means;
2. Any return for reporting tax is required to be submitted by electronic means;
3. No tax is due with any return for reporting tax; or
4. Any information report is required to be submitted by electronic means.

(6) Applicability of Tax According To Use.

(a) Aviation gasoline used for purposes other than propelling aircraft is considered to be motor fuel and is subject to tax pursuant to Chapter 206.41, F.S.

(b) Motor fuel as defined in Chapter 206.01, F.S., not testing D-910, when used in aircraft, is not considered as aviation fuel and will be taxed as motor fuel.

(c) Aviation turbine fuel or undyed kerosene used for purposes other than to propel aircraft is subject to the tax pursuant to and determined by the provisions of Chapter 206.87, F.S.

(7) Refunds and Credits.

(a) Refunds to Air Carriers.

1. Air carriers are entitled to a refund and qualified air carriers are entitled to an additional refund of the tax paid on aviation fuel pursuant to Part III of Chapter 206, F.S. The total refund paid to air carriers and qualified air carriers shall not exceed the amount of aviation fuel tax paid during the refund period.

2. The refund to air carriers is calculated by multiplying the wages paid to employees of the air carrier, who are based within this State and covered by the provisions of Chapter 443, F.S., by six-tenths of one percent (0.006).

3. The additional refund to qualified air carriers is calculated by multiplying the total Florida tax-paid gallons of aviation fuel purchased during the refund period by 1.42 cents (\$0.0142) per gallon.

4. To obtain a refund of aviation fuel tax paid, an air carrier is required to file an Application for Aviation Fuel Refund – Air Carriers (Form DR-191, incorporated by reference in Rule 12B-5.150, F.A.C.), with the Department. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the last preceding refund application was timely submitted to the Department.

5. The Department must receive amended refund applications for the prior calendar quarter by the current calendar quarter's deadline.

6. No refund will be authorized for a tax refund of less than \$5 for a refund period.

(b) Any fixed base operator that sells aviation fuel to the United States government, its departments, or its agencies for use in

governmental aircraft is entitled to a refund of tax paid on such fuel. To receive a refund of tax paid, the fixed base operator must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.

(c)1. Refund to Certain Qualified Schools for Aviation Fuel Used Exclusively in Flight Training. Qualified colleges or universities may apply for a refund of tax paid on aviation fuel purchased from fixed based operators or retailers for exclusive use in flight training by filing an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

2. To qualify for a refund, the college or university must submit the following with Form DR-26:

a. Documentation establishing that the college or university is based in Florida.

b. If applicable, documentation establishing that the college is a tax-exempt organization under §501(c)(3) of the Internal Revenue Code.

c. Documentation establishing that the college or university is accredited or has applied for accreditation by the Aviation Accreditation Board International.

d. Documentation showing that the college or university offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

e. Invoices or receipts showing the amount of tax paid.

f. A list of equipment, including aircraft identification numbers, in which the aviation fuel was used.

g. Fuel reports detailing the amount of aviation fuel used in the equipment.

(8) Bonded Fuel Exempt From Tax.

(a) Aviation fuel which is imported and placed in bond under Department of Treasury, U.S. Customs Service, pursuant to U.S.C. Sec. 1309 et seq., is exempt from the tax by this section, when such fuel is withdrawn and used under the guidelines and in compliance with the U.S. Customs Service.

(b) When such fuel is withdrawn from bonded supplies to be used in domestic flights, the tax levied under this section will apply.

(9) Commercial Air Carriers; Registration; Reporting.

(a) Registration.

1. All airlines that operate as commercial air carriers in Florida are required to hold a valid aviation fuel tax license.

2. To obtain an annual license, a commercial air carrier must file an Application for Air Carrier Fuel Tax License (Form DR-176, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

3. To renew an annual license, a commercial air carrier must file a Renewal Application for Pollutant or Air Carrier License (Form DR-166R, incorporated by reference in Rule 12B-5.150, F.A.C.)

(b) Reporting. All licensed commercial air carriers are required to file a Florida Air Carrier Fuel Tax Return (Form DR-182, incorporated by reference in Rule 12B-5.150, F.A.C.), to report aviation fuel withdrawn from bonded inventories and use in domestic flights or imports of non-tax paid aviation fuel, and to remit tax due at the rate of 4.27 cents (\$0.0427) per gallon. Form DR-182 must be filed on or before the 20th day of each month for transactions during the previous month to avoid penalty for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(c) Electronic filing of payments, returns, and other information reports must be submitted to the Department as provided in rule Chapter 12-24, F.A.C., when:

1. Payment of the tax is required to be made by electronic means;

2. Any return for reporting tax is required to be submitted by electronic means;

3. No tax is due with any return for report tax; or
4. Any information report is required to be submitted by electronic means.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21, 1-1-21.

12B-5.400 Producers and Importers of Pollutants.

(1) General Information. The pollutants tax accrues at the time of first production in or importation into this State on all pollutants other than petroleum products. The tax is imposed upon the person who owns the pollutant when it is imported into this State or the person who produces the pollutant in this State. The tax is imposed when the pollutant is first removed from storage or first sold in this State. The tax is levied under Sections 206.9935(1)(a), 206.9935(2)(a) and 206.9935(3)(a), F.S., for the Tax for Coastal Protection, Tax for Water Quality, and Tax for Inland Protection.

(2) Definitions. The following definitions are for purposes of Part IV, Chapter 206, F.S., only:

(a) "Producer" means any person who manufactures, refines, blends, or compounds pollutants; who maintains a storage facility, or imports such products into this State; and who does not hold a valid fuel license.

(b) "Pesticides" means all preparations intended for use as insecticides, rodenticides, nematocides, fungicides, herbicides, amphibian and reptile poisons or repellents, fish poisons or repellents, mammal poisons or repellents, invertebrate animal poisons or repellents, plant regulators, plant defoliants, and plant desiccants. A product shall be deemed to be a pesticide regardless of whether intended for use as packaged or after dilution or mixture with other substances, such as carriers of baits.

(c) "Ammonia" means anhydrous liquid ammonia (NH₃).

(d) "Chlorine" means anhydrous liquid chlorine (Cl₂).

(e) "Motor oil" is a lubricant commonly known as an engine oil.

(f) "Lubricant" is a liquid with a carbon base used to prevent contact of parts in motion and reduce friction, wear, heat, and corrosion. Lubricants include gear oils and steam-turbine oils, and exclude greases.

(g) "Petrochemical feedstocks" means a chemical compound or element recovered from petroleum or natural gas, or derived in whole or part from petroleum or natural gas hydrocarbons converted by a chemical and/or physical process to materials of greater utility or value.

(h) "Liquid petrochemical" means a compound which is at least 99 percent pure that can be produced in the refinery by rearranging the hydrocarbon molecules that exist in crude oil. A typical liquid petrochemical feedstock can be classified in five specific categories of hydrocarbon where the carbon number would range from four (4) to nine (9), including normal paraffins, isoparaffins, olefins, naphthenes, and aromatics. The major compounds used as petrochemical feedstocks include, but are not limited to the following:

1. Benzene, including dodecylbenzene and ethylbenzene,
2. Butylene, including polyisobutylene and triisobutylene,
3. Cumene,
4. Naphthalene, including amyl naphthalene, or
5. Styrene.

(i) "Storage" means any keeping or retention of pollutants in this state.

(j) "Products intended for application to the human body or for use in human personal hygiene, or human ingestion" means:

1. Products that are intended to be physically applied to the body, such as after shave lotion, perfume, deodorants, skin cleaners, lotions or treatments;

2. Products intended to be used to clean, disinfect, and sanitize the human body or items in close contact with it, such as wearing apparel, linens, contact lenses, dental appliances, medical prostheses, except products which are defined as drycleaning solvents in section 376.301, F.S.;

3. Products intended to be used to clean, disinfect, and sanitize food contact surfaces or utensils used in the preparation, preservation, storage, or eating of food or beverages;

a. "Food contact surfaces" include surfaces of equipment and utensils with which food normally comes into contact, and those surfaces from which food may drain, drip, or splash back onto surfaces normally in contact with food;

b. "Utensils" include implements such as pots, pans, ladles or food containers used in the preparation, storage, transportation or serving of food;

4. Products that are intended to be swallowed; and,

5. Medical products.

The phrase "products intended for application to the human body or for use in human personal hygiene or for human ingestion" applies only to products which are sold at retail for use in residential households. The phrase is not intended to apply to products marketed specifically for a nonqualifying use, but used for a qualifying purpose, nor to products intended to be used for commercial

or industrial purposes.

(k) "Waste oil" means any oil or fuel which has been refined from crude oil or synthetic oil, and as result of use, storage, or handling, has become unsuitable for its original purpose due to the presence of impurities or loss of original properties, but which may be suitable for further use and is economically recyclable.

(3) Licensing and Bonding.

(a) Any person who does not hold a valid motor fuel, diesel fuel, or aviation fuel tax license issued pursuant to Parts I, II or III of Chapter 206, F.S., and who produces, imports, or causes pollutants to be imported into this state is required to obtain a pollutants tax license.

(b)1. To obtain an annual license as an importer or producer of taxable pollutants, a person must file a Florida Pollutant Tax Application (Form DR-166, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

2. To renew an annual license, an applicant must file a Renewal Application for Florida Fuel/Pollutant License (Form DR-156R, incorporated by reference in Rule 12B-5.150, F.A.C.).

(c) Each terminal supplier, importer, or wholesaler, of pollutants that holds a fuel license must add to its fuel bond an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. However, the total amount of the bond must not exceed \$300,000.

(d) Each producer or importer of pollutants who does not hold a valid fuel license must file with the Department, a bond in an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. The bond shall not exceed \$300,000.

(e) No bond is required to obtain a pollutant tax license for the sole purpose of applying for refunds of tax paid on pollutants, as provided in Section 206.9942, F.S.

(4) Exemptions.

(a) Florida Coastal Protection Tax:

1. Liquefied petroleum gas,
2. Medicinal oils,
3. Motor oils and lubricants,
4. Waxes,
5. Solvents, or
6. A product intended for application to the human body or for use in human personal hygiene or for human ingestion.

(b) Tax for Water Quality:

1. Liquefied petroleum gas,
2. Medicinal oils,
3. Waxes,
4. Crude oil,
5. Solvents that are consumed in the manufacture or production of a product that is not a pollutant, or
6. A product intended for application to the human body or for use in human personal hygiene or for human ingestion.

(c) Tax for Inland Protection:

1. Solvents,
2. Liquefied petroleum gas,
3. Medicinal oils,
4. Motor oil and lubricants,
5. Waxes,
6. Grades no. 5 and no. 6 residual oils,
7. Petroleum products bunkered into marine vessels engaged in interstate or foreign commerce by the licensee who first imported said products,
8. Asphalt oil,
9. Petrochemical feedstocks, and all liquid petrochemicals except for, methyl alcohol, ethyl alcohol, and methyl tert-butyl ether.
10. Pesticides, ammonia, and chlorine,
11. Crude oil, or

12. A product intended for application to the human body or for use in human personal hygiene or for human ingestion.

(d) Bonded fuel is not taxable. Bonded fuel becomes subject to the pollutants tax when such fuel is withdrawn from storage for domestic use.

(e) The United States government, its departments, or its agencies which import pollutants into this State are exempt from tax and are not required to file a return with the Department. Pollutants tax licensees who sell pollutants to the United States government, its departments, or its agencies are not exempt from paying the tax due on pollutants.

(5) Taxable Products.

(a) Florida Coastal Protection Tax:

1. Any refined liquid commodity made wholly or partially from oil or gas, or blends; or mixtures of oil with one or more liquid products or byproducts derived from oil or gas, or blends; or mixtures of two or more liquid products or byproducts derived from oil or gas,

2. Motor gasoline,

3. Gasohol,

4. Aviation gasoline,

5. Naphtha-type jet fuel,

6. Kerosene,

7. Distillate fuel oil (diesel fuel),

8. Residual fuel oil,

9. Naphtha of less than 400 degrees F for petroleum feed,

10. Special naphthas,

11. Road oil (pavement treatment),

12. Ammonia, chlorine, and pesticides,

13. Crude oil,

14. Motor and aviation gas blending components (including methyl alcohol, petroleum-derived ethyl alcohol, and MTBE (methyl tertiary butyl ether)),

15. Petroleum based hydraulic fluid (such as transmission and brake fluid),

16. Unfinished oils,

17. Still gas,

18. Asphalt oil, or

19. Waste oil (if imported into this State; however, the act of collecting the waste produced by normal maintenance activities performed in this State, such as pumping the bilge of ships, cleaning storage tanks, and periodic changing of engine oil in vehicles, boats, and planes is not considered producing or importing a taxable pollutant).

(b) Tax for Water Quality:

1. Any refined liquid commodity made wholly or partially from oil or gas, or blends, or mixtures of oil with one or more liquid products or byproducts derived from oil or gas, or blends, or mixtures or two or more liquid products or byproducts derived from oil or gas,

2. Motor oil and lubricants,

3. Solvents,

4. Motor gasoline,

5. Gasohol,

6. Aviation gasoline,

7. Naphtha-type jet fuel,

8. Kerosene-type jet fuel,

9. Kerosene,

10. Distillate fuel oil (diesel fuel),

11. Residual fuel oil,

12. Naphtha of less than 400 degrees F for petroleum feed,

13. Special naphthas (such as certain paint thinners and cleaners),

14. Road oil (pavement treatment),

15. Ammonia, chlorine, and pesticides,
16. Motor and aviation gas blending components (including methyl alcohol, petroleum-derived ethyl alcohol, and MTBE (methyl tertiary butyl ether)),
17. Petroleum based hydraulic fluid (such as brake and transmission fluid),
18. Unfinished oil,
19. Still gas,
20. Asphalt oil, or
21. Waste oil (if imported into this State; however, the act of collecting the waste produced by normal maintenance activities performed in this State, such as pumping the bilge of ships, cleaning storage tanks, and periodic changing of engine oil in vehicles, boats, and planes is not considered producing or importing a taxable pollutant).

(c) Tax for Inland Protection:

1. Any refined liquid commodity made wholly or partially from oil or gas, or blends, or mixtures of oil with one or more liquid products or byproducts derived from oil or gas, or blends, or mixtures of two or more liquid products or byproducts derived from oil or gas,

2. Motor gasoline,
3. Gasohol,
4. Aviation gasoline,
5. Naphtha-type jet fuel,
6. Kerosene,
7. Distillate fuel oil (diesel fuel),
8. Residual fuel oil,
9. Naphtha of less than 400 degrees F for petroleum feed,
10. Special naphthas (such as certain paint thinners and cleaners),
11. Road oil (pavement treatment),
12. Unfinished oils,
13. Still gas,
14. Motor and aviation gas blending components which are used for gas blending (including methyl alcohol, petroleum-derived ethyl alcohol and MTBE (methyl tertiary butyl ether)),
15. Petroleum based hydraulic fluid (such as brake and transmission fluid), or
16. Waste oil (If imported into this state; however, the act of collecting the waste produced by normal maintenance activities performed in this State, such as pumping the bilge of ships, cleaning storage tanks, and periodic changing of engine oil in vehicles, boats, and planes is not considered producing or importing a taxable pollutant).

(d) Rate of Tax:

1. The excise tax is levied by Sections 206.9935(1)(a), 206.9935(2)(a) and 206.9935(3)(a), F.S., for the tax for coastal protection, tax for water quality, and tax for inland protection, respectively.

2. The effective tax rates for each trust fund are:

- a. Coastal Protection Tax: 2 cents per barrel of pollutant.
- b. Inland Protection Tax: 80 cents per barrel of pollutant.
- c. Water Quality Assurance Tax:

Motor Oil and Lubricants-2.5 cents per gallon

Solvents-5.9 cents per gallon

Other Petroleum Products, Pesticides, and Chlorine-5 cents per barrel

Ammonia-2 cents per barrel

3. Solid Conversions. Pesticides are taxable pollutants in liquid and solid form, and ammonia is taxable in liquid form, under the Water Quality Assurance Tax and the Coastal Protection Tax. The taxpayer is to convert solid pesticides, and liquid ammonia, from pounds to gallons using the following equivalent measure: 5.14 pounds of ammonia at 60 degrees Fahrenheit equals one gallon; and 10 pounds of solid pesticides equals one gallon.

(6) Returns.

(a) Any person licensed as a terminal supplier, importer, wholesaler, or blender pursuant to Chapter 206, F.S., and any person

licensed as an importer or producer of pollutants is required to file a Pollutants Tax Return (Form DR-904, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of the month following the month of sale or first removal of pollutants from storage. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) When quarterly, semi-annual, or annual reporting is authorized by the Department, pursuant to Section 206.9931(5), F.S., the tax is due on or before the 20th day of the month following the authorized reporting period and becomes delinquent on the 21st day of that month.

(c) Electronic payments must be submitted to the Department, as provided by Chapter 12-24, F.A.C.

(7) Refunds and Credits.

(a)1. Any licensee that is entitled to a refund of pollutant tax pursuant to Section 206.9942, F.S., is required to file with the Department an Application for Pollutant Tax Refund (Form DR-309660, incorporated by reference in Rule 12B-5.150, F.A.C.). The request for refund must be supported by charge tickets, sales slips, invoices, or other tangible evidence of the sale; applicable export schedules, and shipping and delivery documents. Charge tickets, sales slips, invoices, or other tangible evidence of the sale must contain the following information:

- a. The name, mailing address, and location address of the purchaser;
- b. The type of pollutant and the number of gallons or barrels purchased;
- c. The date on which the purchase was made;
- d. The price paid for the pollutants;
- e. The name and place of business of the seller;
- f. The pollutant tax paid per gallon or per barrel; and,
- g. The Department of Environmental Protection storage tank facility identification number for the seller, if applicable.

2. In lieu of original sales invoices, the applicant applying for a refund may submit a detailed schedule of individual transactions that includes the information required under subparagraph 1. Original invoices or certified copies of invoices obtained from suppliers must be maintained by the applicant in its records until tax imposed under Chapter 206, F.S., may no longer be determined and assessed under Section 95.091, F.S.

3. Form DR-309660 must be filed for each calendar quarter no later than the last day of the first month following the quarter for which the refund is claimed. The filing date may be extended one additional month from the due date of Form DR-309660 when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's application for refund was timely submitted to the Department.

4. Amended applications for the prior calendar quarter must be received by the Department by the current calendar quarter's deadline.

5. No refund will be authorized for a tax refund of less than \$5 for a refund period.

(b) Any licensee that produces, imports, or purchases solvents on which the tax has been paid to the State or supplier under the Water Quality Assurance Trust Fund and consumes these solvents in the manufacture or production of a product which is not a pollutant, may request a refund of the tax paid on the solvent under the Water Quality Assurance Trust Fund, as provided in paragraph (a).

(c) Any licensee who has purchased petroleum products on which the tax has been paid to the State or supplier under the Water Quality Assurance Trust Fund and the Tax for Inland Protection Trust Fund, and who subsequently exports said products from the state or bunkers petroleum products into marine vessels engaged in interstate or foreign commerce, may apply for a refund of the tax paid on the petroleum product under the Water Quality Assurance Trust Fund and the Inland Protection Trust Fund, as provided in paragraph (a).

(d) Any licensee who has produced, imported, or purchased pollutants on which the tax has been paid to the State or supplier and who subsequently exports from the state said pollutants or products containing said pollutants may apply for a refund of the tax paid on the pollutant under the Water Quality Assurance Trust Fund, as provided in paragraph (a).

(e) Any person licensed pursuant to Chapter 206, F.S., that is eligible for a refund pursuant to Section 206.9942, F.S., may, in

lieu of applying for a refund, take a credit on the monthly Pollutants Tax Return (Form DR-904). The credit may not exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for a credit shall be supported by a charge ticket, sales slip, invoice, or other tangible evidence of the sale showing the tax was paid to the State or supplier; applicable export schedules, and shipping and delivery documents.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21.