



Florida Department of Revenue
Tax Information Publication

TIP

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Fuel Used For Agricultural Purposes

This Tax Information Publication (TIP) clarifies the requirements for a refund of taxes paid on gasoline used for agricultural purposes. These requirements are based on the provisions of Chapter 206, Florida Statutes (F.S.).

Currently, section 206.41(4)(c), F.S., grants a partial refund of fuel tax paid on gasoline and gasohol used in any tractor, farm vehicle, citrus harvesting equipment, citrus fruit loaders, or other equipment that is used exclusively on a farm for planting, cultivating, harvesting, or processing farm products for sale. This includes motor vehicles licensed as “goats” under section 320.08(3)(d), F.S., that use gasoline and gasohol exclusively on a farm and travel between farms on the Florida’s public highways.

To be eligible for a partial refund of fuel taxes paid, you must file an *Application for Fuel Tax Refund Permit* (Form DR-185) with the Department and obtain a *Fuel Tax Refund Permit*. The refund permit is effective for the year issued. To receive a refund of the local option tax, the state comprehensive enhanced transportation system tax (SCETS), and the fuel sales taxes paid, taxpayers holding a *Fuel Tax Refund Permit* must file an *Application for Fuel Tax Refund-Agricultural, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes* (Form DR-138), with the Department no later than the last day of the month following the quarter for which the refund is claimed.

Note: Section 206.874(3)(a), F.S., allows farmers to purchase tax unpaid dyed diesel for use on a farm for farming purposes.

References: Sections 206.41, 206.63, and 206.64, F.S.; Section 2, Chapter 2012-83, Laws of Florida; Section 7, Chapter 2012-174, Laws of Florida

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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

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