

Florida Department Of Revenue
Tax Information Publication

TIP 99B05-01

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Fuel Taxes Adjusted Beginning January 1, 2000

Beginning January 1, 2000, the statewide tax rates on motor fuel and diesel fuel will increase. Florida law requires annual adjustments to the state fuel tax rates and the State Comprehensive Enhanced Transportation System Tax (SCETS) rate, based on the National Consumer Price Index.

Motor Fuel

The state tax rate on motor fuel will increase from 13.1 cents per gallon to **13.3 cents per gallon**. Please see the enclosed *Year 2000 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes* chart for the appropriate fuel tax for your county.

Diesel Fuel

The tax rate on diesel fuel will increase from 25.1 cents per gallon to **25.4 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 13.1 cents per gallon to 13.3 cents per gallon, and the SCETS and local option tax rates, which will increase from 12.0 cents per gallon to 12.1 cents per gallon statewide.

Aviation Fuel

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

Counties with Local Option Tax Rate Changes

Additionally, beginning January 1, 2000, **local option tax rate changes take effect in Broward, Charlotte, Hendry, Holmes, Jackson, Polk, St. Lucie, Taylor, and Volusia Counties**. Please see the enclosed *Year 2000 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes* chart for the appropriate fuel tax for your county.

Filing Your Return

January 2000 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2000, and is late after February 20, 2000. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Chapter 206, F.S.

Sections 336.021 and 336.025, F.S

**YEAR 2000 STATE TAXES, NINTH-CENT, LOCAL OPTION,
ADDITIONAL LOCAL OPTION AND SCETS MOTOR FUEL TAXES**

COUNTY	STATE TAXES	9TH-CENT	L/O	ADDL L/O	SCETS	COUNTY TOTAL	TOTAL
Alachua	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Baker	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Bay	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Bradford	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Brevard	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Broward	\$0.133	\$0.01	\$0.06	\$0.04	\$0.051	\$0.161	\$0.294
Calhoun	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Charlotte	\$0.133	\$0.00	\$0.06	\$0.05	\$0.051	\$0.161	\$0.294
Citrus	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Clay	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Collier	\$0.133	\$0.01	\$0.06	\$0.05	\$0.051	\$0.171	\$0.304
Columbia	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Dade	\$0.133	\$0.01	\$0.06	\$0.03	\$0.051	\$0.151	\$0.284
DeSoto	\$0.133	\$0.01	\$0.06	\$0.05	\$0.051	\$0.171	\$0.304
Dixie	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Duval	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Escambia	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Flagler	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Franklin	\$0.133	\$0.00	\$0.05	\$0.00	\$0.043	\$0.093	\$0.226
Gadsden	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Gilchrist	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Glades	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Gulf	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Hamilton	\$0.133	\$0.00	\$0.03	\$0.00	\$0.026	\$0.056	\$0.189
Hardee	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Hendry	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Hernando	\$0.133	\$0.01	\$0.06	\$0.02	\$0.051	\$0.141	\$0.274
Highlands	\$0.133	\$0.01	\$0.06	\$0.03	\$0.051	\$0.151	\$0.284
Hillsborough	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Holmes	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Indian River	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Jackson	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Jefferson	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Lafayette	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244

COUNTY	STATE TAXES	9TH-CENT	L/O	ADDL L/O	SCETS	COUNTY TOTAL	TOTAL
Lake	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Lee	\$0.133	\$0.01	\$0.06	\$0.05	\$0.051	\$0.171	\$0.304
Leon	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Levy	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Liberty	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Madison	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Manatee	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Marion	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Martin	\$0.133	\$0.00	\$0.06	\$0.02	\$0.051	\$0.131	\$0.264
Monroe	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Nassau	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Okaloosa	\$0.133	\$0.00	\$0.05	\$0.00	\$0.043	\$0.093	\$0.226
Okeechobee	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Orange	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Osceola	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Palm Beach	\$0.133	\$0.01	\$0.06	\$0.05	\$0.051	\$0.171	\$0.304
Pasco	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Pinellas	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Polk	\$0.133	\$0.01	\$0.06	\$0.05	\$0.051	\$0.171	\$0.304
Putnam	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
St. Johns	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
St. Lucie	\$0.133	\$0.01	\$0.06	\$0.05	\$0.051	\$0.171	\$0.304
Santa Rosa	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Sarasota	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Seminole	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Sumter	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Suwannee	\$0.133	\$0.00	\$0.06	\$0.00	\$0.051	\$0.111	\$0.244
Taylor	\$0.133	\$0.01	\$0.04	\$0.00	\$0.043	\$0.093	\$0.226
Union	\$0.133	\$0.01	\$0.05	\$0.00	\$0.051	\$0.111	\$0.244
Volusia	\$0.133	\$0.01	\$0.06	\$0.05	\$0.051	\$0.171	\$0.304
Wakulla	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Walton	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254
Washington	\$0.133	\$0.01	\$0.06	\$0.00	\$0.051	\$0.121	\$0.254

RATE CHANGES FOR YEAR 2000

Broward County imposed the 1¢ Ninth-cent Fuel Tax

Charlotte County increased Additional Local Option Tax from 3¢ to 5¢

Hendry County increased Local Option Tax from 4¢ to 6¢

Holmes County increased Local Option Tax from 5¢ to 6¢

Jackson County increased Local Option Tax from 5¢ to 6¢

Polk County imposed a 5¢ Additional Local Option Tax

St. Lucie County increased the Additional Local Option Tax from 2¢ to 5¢

Taylor County imposed the 1¢ Ninth-cent Fuel Tax

Volusia County imposed a 5¢ Additional Local Option Tax.