



Florida Department of Revenue
Tax Information Publication

TIP

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Fuel Tax Rates Adjusted Beginning January 1, 2013

Beginning January 1, 2013, the statewide tax rates on motor fuel and diesel fuel will increase. Florida law requires annual adjustments to the state fuel tax rates and the State Comprehensive Enhanced Transportation System (SCETS) tax rate, based on the National Consumer Price Index.

Motor Fuel

The state tax rate on motor fuel will increase from 16.6 cents per gallon to **16.9 cents per gallon**. The county tax rate (ninth cent, SCETS, and local option tax rates) on motor fuel is different for each county. See the *Motor Fuel Tax Rates* chart posted on the Department's website for a list of local option rates by county.

Diesel Fuel

The state tax rate on diesel fuel will increase from 16.6 cents per gallon to **16.9 cents per gallon**. The county tax rate (the ninth cent, SCETS, and local option tax rates) on diesel fuel is the same for each county and will increase from 13.9 cents per gallon to **14.1 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 30.5 cents per gallon to **31 cents per gallon** statewide.

Aviation Fuel

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

Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

Terminal Suppliers – In addition to the 16.9 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a minimum local option fuel tax in the amount of 10.9 cents per gallon on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers shall be 27.8 cents per gallon.

Wholesalers – Wholesalers must remit to the Department of Revenue the local option tax rate above the minimum on motor fuel sold to retail dealers or end-users. This rate is in addition to the minimum local option tax of 10.9 cents per gallon collected by terminal suppliers.

A chart listing the 2013 fuel tax, collection allowance, refund, and pollutants tax rates is on the Department's website at www.myflorida.com/dor/taxes/fuel/.

Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as defined by the Florida Administrative Code. There is a \$5,000 penalty if you are obligated and do not file electronically.

Your return is due to the Department on the 1st day of the month following the collection period. Your return will be considered late if it is not filed by the 20th day of each month. If the 20th is a Saturday, Sunday, or state or federal holiday, your return will be considered timely, if filed by the next business day. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

If you pay electronically, you must submit your payment and receive a confirmation number before 5:00 p.m., ET, on the business day before the date the tax is due.

In January 2013, sample copies of the 2013 returns with the new tax rates will be on our Forms and Publications web page.

References: Chapter 206, Florida Statutes; Rule Chapter 12B-5, Florida Administrative Code

For More Information

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

For forms and other information, visit our 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.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at **www.myflorida.com/dor/list**
- ✓ Follow us on Twitter @MyFLDOR_TaxInfo

2013

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

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**Exhibit A
Rate Changes for 2013**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.040	\$0.129	\$0.00	\$0.05	\$0.059	\$0.278*
*- Total does not include local option taxes above the statewide minimum collected and remitted by licensed wholesalers and terminal suppliers on each sale, delivery, or consignment to retail dealers, resellers, and end users. See Exhibit B for the local option tax above the minimum on motor fuel.						
Statewide Fuel Taxes on Undyed Diesel Fuel						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.040	\$0.129	\$0.01	\$0.06	\$0.071	\$0.310
Statewide Fuel Taxes on Aviation Fuel						
	State Tax					
All Counties	\$.069					
New Taxes Imposed/Repealed: No fuel taxes are imposed or repealed for 2013.						

**Exhibit B
2013 State Taxes, Ninth Cent, Local Option,
Additional Local Option, and SCETS Motor Fuel Taxes**

COUNTY	STATE TAXES	9TH-CENT	Local Option	Additional Local Option	SCETS	COUNTY TOTAL	Minimum Local Option	Local Option Above Minimum	TOTAL TAX IMPOSED
Alachua	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Baker	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Bay	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Bradford	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Brevard	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Broward	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Calhoun	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Charlotte	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Citrus	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Clay	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Collier	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Columbia	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Miami-Dade	\$0.169	\$0.01	\$0.06	\$0.03	\$0.071	\$0.171	\$0.109	\$0.062	\$0.340
DeSoto	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Dixie	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Duval	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Escambia	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Flagler	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Franklin	\$0.169	\$0.00	\$0.05	\$0.00	\$0.059	\$0.109	\$0.109	\$0.000	\$0.278
Gadsden	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Gilchrist	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Glades	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Gulf	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Hamilton	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Hardee	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Hendry	\$0.169	\$0.01	\$0.06	\$0.02	\$0.071	\$0.161	\$0.109	\$0.052	\$0.330
Hernando	\$0.169	\$0.01	\$0.06	\$0.02	\$0.071	\$0.161	\$0.109	\$0.052	\$0.330
Highlands	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Hillsborough	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Holmes	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Indian River	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Jackson	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Jefferson	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310

Lafayette	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Lake	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Lee	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Leon	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Levy	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Liberty	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Madison	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Manatee	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Marion	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Martin	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Monroe	\$0.169	\$0.01	\$0.06	\$0.03	\$0.071	\$0.171	\$0.109	\$0.062	\$0.340
Nassau	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Okaloosa	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Okeechobee	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Orange	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Osceola	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Palm Beach	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Pasco	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Pinellas	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Polk	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Putnam	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
St. Johns	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
St. Lucie	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Santa Rosa	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Sarasota	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Seminole	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Sumter	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Suwannee	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Taylor	\$0.169	\$0.00	\$0.06	\$0.00	\$0.071	\$0.131	\$0.109	\$0.022	\$0.300
Union	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Volusia	\$0.169	\$0.01	\$0.06	\$0.05	\$0.071	\$0.191	\$0.109	\$0.082	\$0.360
Wakulla	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Walton	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310
Washington	\$0.169	\$0.01	\$0.06	\$0.00	\$0.071	\$0.141	\$0.109	\$0.032	\$0.310

Exhibit C
Tax and Collection Allowance Rates
on Motor, Undyed Diesel, and Aviation Fuel by Form

	Terminal Supplier Fuel Tax Return	Wholesaler/Importer Fuel Tax Return	Blender/Retailer of Alternative Fuel	
Form Number	DR-309631	DR-309632	DR-309635	DR-182
State Tax Calculation				
Gasoline (State and Minimum Local Option Tax)	\$.278	\$.278	\$.278	\$.278
Undyed Diesel	\$.169	\$.169	\$.169	\$.169
Aviation	\$.069	\$.069	\$.069	\$.069
Collection Allowance (Gasoline)	\$.00319	\$.00319	\$.00319	\$.00319
Collection Allowance (Undyed Diesel)	\$.0067	\$.0067	\$.0067	\$.0067
Collection Allowance (Aviation)	\$.002	\$.002	\$.002	\$.002

Local Option Tax (Gasoline)				
Local Option Tax Entitled to Collection Allowance	See Exhibit D	See Exhibit D	See Exhibit D	See Exhibit D
Collection Allowance	\$.011	\$.011	\$.011	\$.011
Local Option Tax Not Entitled to Collection Allowance	See Exhibit D	See Exhibit D	See Exhibit D	See Exhibit D
Local Option Tax (Undyed Diesel)				
Local Option Tax Entitled to Collection Allowance	\$.07	\$.07	\$.07	\$.07
Collection Allowance	\$.011	\$.011	\$.011	\$.011
Local Option Tax Not Entitled to Collection Allowance	\$.071	\$.071	\$.071	\$.071
Shared Collection Allowance Add-back Rates (Schedule 12)				
Gasoline	\$.00160	\$.00160	\$.00160	NA
Undyed Diesel	\$.00335	\$.00335	\$.00335	NA
Aviation	\$.001	\$.001	\$.001	NA

Exhibit D
Local Option Tax Entitled and Not Entitled to Collection Allowance
(Gasoline, Gasohol, and Fuel Grade Ethanol)

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
1	Alachua	\$0.02	\$0.062
2	Baker	\$0.02	\$0.012
3	Bay	\$0.02	\$0.012
4	Bradford	\$0.01	\$0.012
5	Brevard	\$0.01	\$0.012
6	Broward	\$0.02	\$0.062
7	Calhoun	\$0.01	\$0.012
8	Charlotte	\$0.02	\$0.062
9	Citrus	\$0.02	\$0.062
10	Clay	\$0.02	\$0.012
11	Collier	\$0.02	\$0.062
12	Columbia	\$0.02	\$0.012
13	Miami-Dade	\$0.02	\$0.042
14	DeSoto	\$0.02	\$0.062
15	Dixie	\$0.01	\$0.012
16	Duval	\$0.01	\$0.012
17	Escambia	\$0.02	\$0.012
18	Flagler	\$0.02	\$0.012
19	Franklin	\$0.00	\$0.000
20	Gadsden	\$0.01	\$0.012
21	Gilchrist	\$0.02	\$0.012
22	Glades	\$0.02	\$0.012
23	Gulf	\$0.02	\$0.012
24	Hamilton	\$0.01	\$0.012
25	Hardee	\$0.02	\$0.062
26	Hendry	\$0.02	\$0.032
27	Hernando	\$0.02	\$0.032
28	Highlands	\$0.02	\$0.062
29	Hillsborough	\$0.02	\$0.012
30	Holmes	\$0.02	\$0.012
31	Indian River	\$0.01	\$0.012
32	Jackson	\$0.02	\$0.012
33	Jefferson	\$0.02	\$0.012
34	Lafayette	\$0.01	\$0.012
35	Lake	\$0.02	\$0.012
36	Lee	\$0.02	\$0.062
37	Leon	\$0.02	\$0.012

38	Levy	\$0.01	\$0.012
39	Liberty	\$0.02	\$0.012
40	Madison	\$0.01	\$0.012
41	Manatee	\$0.02	\$0.062
42	Marion	\$0.02	\$0.062
43	Martin	\$0.02	\$0.062
44	Monroe	\$0.02	\$0.042
45	Nassau	\$0.02	\$0.012
46	Okaloosa	\$0.02	\$0.012
47	Okeechobee	\$0.02	\$0.062
48	Orange	\$0.01	\$0.012
49	Osceola	\$0.02	\$0.012
50	Palm Beach	\$0.02	\$0.062
51	Pasco	\$0.02	\$0.012
52	Pinellas	\$0.02	\$0.012
53	Polk	\$0.02	\$0.062
54	Putnam	\$0.02	\$0.062
55	St. Johns	\$0.01	\$0.012
56	St. Lucie	\$0.02	\$0.062
57	Santa Rosa	\$0.01	\$0.012
58	Sarasota	\$0.02	\$0.062
59	Seminole	\$0.02	\$0.012
60	Sumter	\$0.02	\$0.012
61	Suwannee	\$0.02	\$0.062
62	Taylor	\$0.01	\$0.012
63	Union	\$0.02	\$0.012
64	Volusia	\$0.02	\$0.062
65	Wakulla	\$0.02	\$0.012
66	Walton	\$0.02	\$0.012
67	Washington	\$0.02	\$0.012

**Exhibit E
Pollutants Tax Rates**

Coastal Protection			
Statute	Barrel	Gallon	Products
206.9935(1)	\$0.02	\$0.00048	Rate applies to all applicable product types
Water Quality			
206.9935(2)	\$0.00	\$0.025	Motor Oil and Other Lubricants
	\$0.00	\$0.059	Solvents
	\$0.05	\$0.0012	Petroleum Products, Chlorine, and Pesticides
	\$0.00	\$5.00	Perchloroethylene
	\$0.02	\$0.00048	Ammonia
Inland Protection			
206.9935(3)	\$0.80	\$0.019	Rate applies to all applicable product types

**Exhibit F
Refund Rates**

			Application For Fuel Tax Refund			
	Mass Transit System Provider Fuel Tax Return	Local Government User of Diesel Fuel Tax Return	Non-Public Schools	Municipalities, Counties, and School Districts	Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes	Mass Transit System Users
Form Number	DR-309633	DR-309634	DR-190	DR-189	DR-138	DR-160
Gasoline – State Tax						
Credit/Refund Rate	See Exhibit G	\$.139	\$.129	\$.139	\$.139/ \$.129**	\$.129
**-.129 applies to commercial aviation purposes only.						
Gasoline – Local Option tax						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
Undyed Diesel						
Credit/Refund Rate (On-road Use)	\$.260	\$.139	\$.129	\$.139	NA	\$.129
Credit/Refund Rate (Off-road Use)	NA	\$.310	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	\$.131
Dyed Diesel (Tax Due)						
Tax Rate (On-road Use)	\$.05	\$.171	NA	NA	NA	NA

NA – Refund, credit or tax rate does not apply.

**Exhibit G
Licensed Mass Transit System Provider
Credit/Refund Rate (Gasoline, Gasohol, and Fuel Grade Ethanol)**

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	\$0.310	35	Lake	\$0.260
2	Baker	\$0.260	36	Lee	\$0.310
3	Bay	\$0.260	37	Leon	\$0.260
4	Bradford	\$0.260	38	Levy	\$0.260
5	Brevard	\$0.260	39	Liberty	\$0.260
6	Broward	\$0.310	40	Madison	\$0.260
7	Calhoun	\$0.260	41	Manatee	\$0.310
8	Charlotte	\$0.310	42	Marion	\$0.310
9	Citrus	\$0.310	43	Martin	\$0.310
10	Clay	\$0.260	44	Monroe	\$0.290
11	Collier	\$0.310	45	Nassau	\$0.260
12	Columbia	\$0.260	46	Okaloosa	\$0.260
13	Miami-Dade	\$0.290	47	Okeechobee	\$0.310
14	DeSoto	\$0.310	48	Orange	\$0.260

15	Dixie	\$0.260	49	Osceola	\$0.260
16	Duval	\$0.260	50	Palm Beach	\$0.310
17	Escambia	\$0.260	51	Pasco	\$0.260
18	Flagler	\$0.260	52	Pinellas	\$0.260
19	Franklin	\$0.238	53	Polk	\$0.310
20	Gadsden	\$0.260	54	Putnam	\$0.310
21	Gilchrist	\$0.260	55	St. Johns	\$0.260
22	Glades	\$0.260	56	St. Lucie	\$0.310
23	Gulf	\$0.260	57	Santa Rosa	\$0.260
24	Hamilton	\$0.260	58	Sarasota	\$0.310
25	Hardee	\$0.310	59	Seminole	\$0.260
26	Hendry	\$0.280	60	Sumter	\$0.260
27	Hernando	\$0.280	61	Suwannee	\$0.310
28	Highlands	\$0.310	62	Taylor	\$0.260
29	Hillsborough	\$0.260	63	Union	\$0.260
30	Holmes	\$0.260	64	Volusia	\$0.310
31	Indian River	\$0.260	65	Wakulla	\$0.260
32	Jackson	\$0.260	66	Walton	\$0.260
33	Jefferson	\$0.260	67	Washington	\$0.260
34	Lafayette	\$0.260			

Exhibit H
Refundable Portion of Local Option and
State Comprehensive Enhanced Transportation System (SCETS) Tax

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
1	Alachua	\$0.181	35	Lake	\$0.131
2	Baker	\$0.131	36	Lee	\$0.181
3	Bay	\$0.131	37	Leon	\$0.131
4	Bradford	\$0.131	38	Levy	\$0.131
5	Brevard	\$0.131	39	Liberty	\$0.131
6	Broward	\$0.181	40	Madison	\$0.131
7	Calhoun	\$0.131	41	Manatee	\$0.181
8	Charlotte	\$0.181	42	Marion	\$0.181
9	Citrus	\$0.181	43	Martin	\$0.181
10	Clay	\$0.131	44	Monroe	\$0.161
11	Collier	\$0.181	45	Nassau	\$0.131
12	Columbia	\$0.131	46	Okaloosa	\$0.131
13	Miami-Dade	\$0.161	47	Okeechobee	\$0.181
14	DeSoto	\$0.181	48	Orange	\$0.131
15	Dixie	\$0.131	49	Osceola	\$0.131
16	Duval	\$0.131	50	Palm Beach	\$0.181
17	Escambia	\$0.131	51	Pasco	\$0.131
18	Flagler	\$0.131	52	Pinellas	\$0.131
19	Franklin	\$0.109	53	Polk	\$0.181
20	Gadsden	\$0.131	54	Putnam	\$0.181
21	Gilchrist	\$0.131	55	St. Johns	\$0.131
22	Glades	\$0.131	56	St. Lucie	\$0.181
23	Gulf	\$0.131	57	Santa Rosa	\$0.131
24	Hamilton	\$0.131	58	Sarasota	\$0.181
25	Hardee	\$0.181	59	Seminole	\$0.131
26	Hendry	\$0.151	60	Sumter	\$0.131
27	Hernando	\$0.151	61	Suwannee	\$0.181
28	Highlands	\$0.181	62	Taylor	\$0.131
29	Hillsborough	\$0.131	63	Union	\$0.131
30	Holmes	\$0.131	64	Volusia	\$0.181
31	Indian River	\$0.131	65	Wakulla	\$0.131
32	Jackson	\$0.131	66	Walton	\$0.131
33	Jefferson	\$0.131	67	Washington	\$0.131
34	Lafayette	\$0.131			