



Florida Department of Revenue
Tax Information Publication

TIP

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**Collection of the Inspection Fee on Motor Fuel
Is Transferred to the Department of Revenue**

Effective July 1, 2013, collection of the motor fuel inspection fee of 0.125 cents per gallon will be transferred from the Florida Department of Agriculture and Consumer Services to the Department of Revenue. Section 206.41, Florida Statutes (F.S.), is also amended to levy the 0.125 cents per gallon on motor fuel for sale or use in this state. The change does not apply to sales of diesel fuel.

The additional 0.125 cents per gallon on motor fuel will be included in the state tax rate. The state tax rate will increase from 16.9 cents per gallon to 17.025 cents per gallon. This change will increase the total fuel taxes collected by wholesalers/importers and terminal suppliers who sell motor fuel to wholesalers, resellers, retail dealers, and end users. The new combined rate will increase from 27.8 cents per gallon to 27.925 cents per gallon. The new combined rate does not include local option taxes above the statewide minimum. This change should be implemented and available to online filers by August 1, 2013. These taxes must be remitted with the July return due August 1, 2013, and must be paid by August 20, 2013.

An updated chart listing the 2013 (effective July 1, 2013) fuel tax, collection allowance, refund, and pollutants tax rates is on the Department's website at www.myflorida.com/dor/taxes/fuel/.

References: Chapter 2013-251, Laws of Florida; 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.

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