

Florida Department of Revenue  
Tax Information Publication

TIP 98B5-01

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Florida Fuel Taxes Increase Beginning January 1, 1999

Beginning January 1, 1999, the tax rates on motor fuel and diesel fuel will increase statewide. Each year adjustments are made to the fuels sales tax rate and the State Comprehensive Enhanced Transportation System Tax (SCETS) rate based on any percentage change in the average of the National Consumer Price Index.

**Motor Fuel**

The state tax rate on motor fuel will increase from 13.0 cents per gallon to **13.1 cents per gallon**. Please see the enclosed 1999 Ninth-Cent, Local Option, Additional Local Option, and SCETS Motor Fuel Taxes chart for the appropriate fuel tax rate for each county.

**Diesel Fuel**

The state tax rate on diesel fuel will increase from 13.0 cents per gallon to 13.1 cents per gallon. The SCETS and local option tax rates will remain unchanged at 12.0 cents per gallon statewide. Therefore, the total tax rate on diesel fuel will increase from 25.0 cents per gallon to **25.1 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, 1999, **local option tax rate changes take effect in Broward, Charlotte and Walton counties.**

Please see the enclosed 1999 Ninth-Cent, Local Option, Additional Local Option, and SCETS Motor Fuel Taxes chart for the appropriate fuel tax rate for each county.

### **Filing Your Return**

January 1999 returns, reflecting new tax rates, will be mailed in mid-January. The January return is due February 1, 1999, and is late after February 22, 1999. 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, PO Box 7443, Tallahassee, FL 32314-7443.

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

### **References:**

Sections 206.41, 206.87, F.S.

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1999 NINTH-CENT, LOCAL OPTION, ADDITIONAL LOCAL OPTION, AND  
SCETS

MOTOR FUEL TAXES

<u>COUNTY</u>	<u>NINTH-CENT</u>	<u>L/O</u>	<u>ADD'L L/O</u>	<u>SCETS</u>	<u>TOTAL</u>
ALACHUA	1¢	6¢	0	5¢	12¢
BAKER	1¢	6¢	0	5¢	12¢
BAY	0	6¢	0	5¢	11¢
BRADFORD	0	6¢	0	5¢	11¢
BREVARD	0	6¢	0	5¢	11¢
BROWARD	0	6¢	4¢	5¢	15¢
CALHOUN	0	6¢	0	5¢	11¢
CHARLOTTE	0	6¢	3¢	5¢	14¢
CITRUS	0	6¢	0	5¢	11¢
CLAY	1¢	6¢	0	5¢	12¢
COLLIER	1¢	6¢	5¢	5¢	17¢
COLUMBIA	1¢	6¢	0	5¢	12¢
DADE	1¢	6¢	3¢	5¢	15¢
DESOTO	1¢	6¢	5¢	5¢	17¢
DIXIE	0	6¢	0	5¢	11¢
DUVAL	0	6¢	0	5¢	11¢
ESCAMBIA	1¢	6¢	0	5¢	12¢
FLAGLER	1¢	6¢	0	5¢	12¢
FRANKLIN	0	5¢	0	4.2¢	9.2¢
GADSDEN	0	6¢	0	5¢	11¢
GILCHRIST	1¢	6¢	0	5¢	12¢
GLADES	1¢	6¢	0	5¢	12¢
GULF	0	6¢	0	5¢	11¢
HAMILTON	0	3¢	0	2.5¢	5.5¢
HARDEE	1¢	6¢	0	5¢	12¢
HENDRY	1¢	4¢	0	4.2¢	9.2¢
HERNANDO	1¢	6¢	2¢	5¢	14¢
HIGHLANDS	1¢	6¢	3¢	5¢	15¢
HILLSBOROUGH	1¢	6¢	0	5¢	12¢
HOLMES	0	5¢	0	4.2¢	9.2¢
INDIAN RIVER	0	6¢	0	5¢	11¢
JACKSON	1¢	5¢	0	5¢	11¢
JEFFERSON	1¢	6¢	0	5¢	12¢
LAFAYETTE	0	6¢	0	5¢	11¢
LAKE	1¢	6¢	0	5¢	12¢

LEE	1¢	6¢	5¢	5¢	17¢
LEON	0	6¢	0	5¢	11¢
LEVY	0	6¢	0	5¢	11¢
LIBERTY	1¢	6¢	0	5¢	12¢
MADISON	0	6¢	0	5¢	11¢
MANATEE	1¢	6¢	0	5¢	12¢
MARION	1¢	6¢	0	5¢	12¢
MARTIN	0	6¢	2¢	5¢	13¢
MONROE	0	6¢	0	5¢	11¢
NASSAU	1¢	6¢	0	5¢	12¢
OKALOOSA	0	5¢	0	4.2¢	9.2¢
OKEECHOBEE	1¢	6¢	0	5¢	12¢
ORANGE	0	6¢	0	5¢	11¢
OSCEOLA	1¢	6¢	0	5¢	12¢
PALM BEACH	1¢	6¢	5¢	5¢	17¢
PASCO	0	6¢	0	5¢	11¢
PINELLAS	0	6¢	0	5¢	11¢
POLK	1¢	6¢	0	5¢	12¢
PUTNAM	0	6¢	0	5¢	11¢
ST. JOHNS	0	6¢	0	5¢	11¢
ST. LUCIE	1¢	6¢	2¢	5¢	14¢
SANTA ROSA	0	6¢	0	5¢	11¢
SARASOTA	1¢	6¢	0	5¢	12¢
SEMINOLE	1¢	6¢	0	5¢	12¢
SUMTER	1¢	6¢	0	5¢	12¢
SUWANEE	0	6¢	0	5¢	11¢
TAYLOR	0	4¢	0	3.4¢	7.4¢
UNION	1¢	5¢	0	5¢	11¢
VOLUSIA	1¢	6¢	0	5¢	12¢
WAKULLA	1¢	6¢	0	5¢	12¢
WALTON	1	6¢	0	5¢	12¢
WASHINGTON	1¢	6¢	0	5¢	12¢

TO COMPUTE TOTAL STATE TAXES, ADD 13.1 (.131) TO COUNTY TOTALS