

**Florida Department of Revenue  
Tax Information Publication**

TIP 00B05-01

DATE ISSUED: Jul 11, 2000

**IMPORTANT NOTICE TO LICENSED AIR CARRIERS**

**Apportionment of Aviation Fuel Tax No Longer Allowed**

Effective July 1, 2000, air carriers can no longer apportion aviation fuel tax. The apportionment provision in subsection (2) of section 206.9825, Florida Statutes, expired on July 1, 2000, and was not extended by the Florida Legislature.

The Florida Air Carrier Fuel Dealers Tax Return (Form DR-182AC), which was used for apportioning gallons for fuel tax credit, will no longer be used. All licensed air carriers are now required to file the Florida Air Carrier Fuel Tax Return (Form DR-182) beginning with the July 2000 return.

**Taxation of Aviation Fuel**

The 6.9 cents per gallon Florida Aviation Fuel Excise Tax is imposed on all purchases of aviation fuel in this state, unless specifically exempted from aviation fuel tax by Florida Statutes. The purchase of bonded aviation fuel in this state remains exempt from the imposition of Florida Aviation Fuel Excise Tax, unless the bonded fuel purchased is converted to domestic use. The purchase of aviation fuel by air carriers offering transcontinental jet service whose Florida workforce increases by more than 1000 percent and by 250 or more full-time employee positions after January 1, 1996, also remains exempt from imposition of Florida Aviation Fuel Excise Tax.

**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.

Information and forms are available on our Internet site at  
<http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- \* Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- \* Fax your form request to the DOR Distribution Center at 850-922-2208, or
- \* Call the DOR Distribution Center at 850-488-8422, or
- \* Mail your form request to:

DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE,  
168A BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800. Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,  
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

References:

Section 206.9825(2), F.S.

Rule 12B-5.300(7)(b), F.A.C.