

Revised 2021 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

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8	I	Shared Collection Allowance Rates – Terminal suppliers and importers may not offset tax by the collection allowance unless 50% of the collection allowance is shared with any purchaser licensed as a wholesaler or terminal supplier in Florida. The rates in this exhibit can be multiplied by the fuel tax paid to calculate the shared collection allowance.

**Exhibit A
Rate Changes for 2021**

Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)							
	Excise	Sales	9th-Cent	Inspection Fee	Local Option	SCETS	Total
All Counties	0.040	0.145	0.00	0.00125	0.06	0.08	*0.32625
*- 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	0.145	0.01	0.06	0.08	0.335	
Statewide Fuel Taxes on Aviation Fuel							
	State Tax	Effective Date of Tax Rate					
All Counties	0.0427	July 1, 2019 Forward					
New Taxes Imposed/Repealed:							
1. Monroe – New ordinance increased Additional Local Option Tax from 3 to 5 cents.							

**Exhibit B
2021 State Taxes, Inspection Fee, Ninth-Cent, Local Option,
Additional Local Option and SCETS Motor Fuel Taxes**

COUNTY	STATE TAXES	INSPECTION FEE	9TH-CENT	LOCAL OPTION	ADDITIONAL LOCAL OPTION	SCETS	*COUNTY TOTAL	MINIMUM LOCAL OPTION	LOCAL OPTION ABOVE MINIMUM	**TOTAL TAX IMPOSED
Alachua	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Baker	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Bay	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Bradford	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Brevard	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Broward	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Calhoun	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Charlotte	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Citrus	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Clay	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Collier	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Columbia	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Miami-Dade	0.185	0.00125	0.01	0.06	0.03	0.080	0.180	0.140	0.040	0.36625
DeSoto	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Dixie	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Duval	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Escambia	0.185	0.00125	0.01	0.06	0.04	0.080	0.190	0.140	0.050	0.37625
Flagler	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Franklin	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Gadsden	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Gilchrist	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625

COUNTY	STATE TAXES	INSPECTION FEE	9TH-CENT	LOCAL OPTION	ADDITIONAL LOCAL OPTION	SCETS	*COUNTY TOTAL	MINIMUM LOCAL OPTION	LOCAL OPTION ABOVE MINIMUM	**TOTAL TAX IMPOSED
Glades	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Gulf	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Hamilton	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Hardee	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Hendry	0.185	0.00125	0.01	0.06	0.02	0.080	0.170	0.140	0.030	0.35625
Hernando	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Highlands	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Hillsborough	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Holmes	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Indian River	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Jackson	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Jefferson	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Lafayette	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Lake	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Lee	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Leon	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Levy	0.185	0.00125	0.00	0.06	0.05	0.080	0.190	0.140	0.050	0.37625
Liberty	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Madison	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Manatee	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Marion	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Martin	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Monroe	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Nassau	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Okaloosa	0.185	0.00125	0.01	0.06	0.03	0.080	0.180	0.140	0.040	0.36625
Okeechobee	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Orange	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Osceola	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Palm Beach	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Pasco	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Pinellas	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Polk	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Putnam	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
St. Johns	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
St. Lucie	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Santa Rosa	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Sarasota	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Seminole	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Sumter	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Suwannee	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Taylor	0.185	0.00125	0.00	0.06	0.00	0.080	0.140	0.140	0.000	0.32625
Union	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Volusia	0.185	0.00125	0.01	0.06	0.05	0.080	0.200	0.140	0.060	0.38625
Wakulla	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Walton	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625
Washington	0.185	0.00125	0.01	0.06	0.00	0.080	0.150	0.140	0.010	0.33625

* County Total = 9th-Cent + Local Option + Additional Local Option + SCETS

** Total Tax Imposed = County Total + State Taxes + Inspection Fee

Exhibit C
Tax and Collection Allowance Rates
By Tax Return and Line Item

	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Gasoline (State and Minimum Local Option Tax)	Page 4 (Line 10)	0.32625	Page 4 (Line 8)	0.32625	Page 4 (Line 8)	0.32625	Page 3 (Line 23)	0.32625
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
State Tax, Inspection Fee, and Minimum Local Option Tax								
Undyed Diesel	Page 4 (Line 10)	0.185	Page 4 (Line 8)	0.185	Page 4 (Line 8)	0.185	Page 3 (Line 23)	0.185
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24A)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Aviation	Page 4 (Line 11)	0.0427	Page 4 (Line 9)	0.0427	Page 4 (Line 9)	0.0427	Page 3 (Line 22)	0.0427
	Page 13 (Line 6)		Page 13 (Line 6)		Page 13 (Line 6)		Page 3 (Line 24B)	
	Page 13 (Line 20)		Page 13 (Line 20)		Page 13 (Line 20)			
	Page 17 (Line 2)							
Collection Allowance (Gasoline)	Page 4 (Line 12)	0.00316	Page 4 (Line 10)	0.00316	Page 4 (Line 10)	0.00316	Page 3 (Line 26)	0.00316
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Undyed Diesel)	Page 4 (Line 13)	0.0067	Page 4 (Line 11)	0.0067	Page 4 (Line 11)	0.0067	Page 3 (Line 27)	0.0067
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
Collection Allowance (Aviation)	Page 4 (Line 12)	0.002	Page 4 (Line 10)	0.002	Page 4 (Line 10)	0.002	Page 3 (Line 25)	0.002
	Page 13 (Line 8)		Page 13 (Line 8)		Page 13 (Line 8)			
	Page 17 (Line 4)							
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	Page 4 (Line 16)	0.011	Page 4 (Line 14)	0.011	Page 4 (Line 14)	0.011	Page 3 (Line 30)	0.011
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	Page 4 (Line 19)	0.070	Page 4 (Line 17)	0.070	Page 4 (Line 17)	0.070	Page 3 (Line 33)	0.070
	Page 13 (Line 10)		Page 13 (Line 10)		Page 13 (Line 10)			
	Page 17 (Line 6)							
Collection Allowance	Page 4 (Line 20)	0.011	Page 4 (Line 18)	0.011	Page 4 (Line 18)	0.011	Page 3 (Line 34)	0.011
	Page 13 (Line 12)		Page 13 (Line 12)		Page 13 (Line 12)			
	Page 17 (Line 8)							

	Terminal Supplier		Wholesaler/Importer		Blender/Retailer of Alternative Fuel		Florida Air Carrier	
	DR-309631		DR-309632		DR-309635		DR-182	
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	0.080	Page 4 (Line 19)	0.080	Page 4 (Line 19)	0.080	Page 3 (Line 35)	0.080
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							
Shared Collection Allowance Add-back Rates (Schedule 12)								
Gasoline	Page 13 (Line 22)	0.000567	Page 13 (Line 22)	0.000567	Page 13 (Line 22)	0.000567		NA
Undyed Diesel	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335	Page 13 (Line 22)	0.00335		NA
Aviation	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001	Page 13 (Line 22)	0.001		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	0.01	0.05
2	Baker	0.01	0
3	Bay	0.01	0
4	Bradford	0.01	0.05
5	Brevard	0	0
6	Broward	0.01	0.05
7	Calhoun	0	0
8	Charlotte	0.01	0.05
9	Citrus	0.01	0.05
10	Clay	0.01	0.05
11	Collier	0.01	0.05
12	Columbia	0.01	0
13	Miami-Dade	0.01	0.03
14	DeSoto	0.01	0.05
15	Dixie	0	0
16	Duval	0	0
17	Escambia	0.01	0.04
18	Flagler	0.01	0
19	Franklin	0	0
20	Gadsden	0	0
21	Gilchrist	0.01	0
22	Glades	0.01	0
23	Gulf	0.01	0
24	Hamilton	0	0
25	Hardee	0.01	0.05
26	Hendry	0.01	0.02
27	Hernando	0.01	0.05
28	Highlands	0.01	0.05
29	Hillsborough	0.01	0
30	Holmes	0.01	0
31	Indian River	0	0
32	Jackson	0.01	0
33	Jefferson	0.01	0.05
34	Lafayette	0	0
35	Lake	0.01	0
36	Lee	0.01	0.05
37	Leon	0.01	0.05
38	Levy	0	0.05
39	Liberty	0.01	0
40	Madison	0.01	0.05
41	Manatee	0.01	0.05

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
42	Marion	0.01	0.05
43	Martin	0.01	0.05
44	Monroe	0.01	0.05
45	Nassau	0.01	0.05
46	Okaloosa	0.01	0.03
47	Okeechobee	0.01	0.05
48	Orange	0	0
49	Osceola	0.01	0.05
50	Palm Beach	0.01	0.05
51	Pasco	0.01	0.05
52	Pinellas	0.01	0
53	Polk	0.01	0.05
54	Putnam	0.01	0.05
55	St. Johns	0	0
56	St. Lucie	0.01	0.05
57	Santa Rosa	0.01	0.05
58	Sarasota	0.01	0.05
59	Seminole	0.01	0
60	Sumter	0.01	0
61	Suwannee	0.01	0.05
62	Taylor	0	0
63	Union	0.01	0
64	Volusia	0.01	0.05
65	Wakulla	0.01	0
66	Walton	0.01	0
67	Washington	0.01	0

**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	0.00119	Petroleum Products, Chlorine, and Pesticides
	0.00	5.00	Perchloroethylene
	0.02	0.00048	Ammonia
Inland Protection			
206.9935(3)	0.80	0.01904	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	Agricultural, 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	0.155	0.145	0.155	0.155/**0.145	0.145
**0.145 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)	0.285	0.155	0.145	0.155	NA	0.145
Credit/Refund Rate (Off-Road Use)	NA	0.335	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	0.140
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	0.05	0.180	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	0.335	35	Lake	0.285
2	Baker	0.285	36	Lee	0.335
3	Bay	0.285	37	Leon	0.335
4	Bradford	0.335	38	Levy	0.335
5	Brevard	0.285	39	Liberty	0.285
6	Broward	0.335	40	Madison	0.335
7	Calhoun	0.285	41	Manatee	0.335
8	Charlotte	0.335	42	Marion	0.335
9	Citrus	0.335	43	Martin	0.335
10	Clay	0.335	44	Monroe	0.335
11	Collier	0.335	45	Nassau	0.335
12	Columbia	0.285	46	Okaloosa	0.315
13	Miami-Dade	0.315	47	Okeechobee	0.335
14	DeSoto	0.335	48	Orange	0.285
15	Dixie	0.285	49	Osceola	0.335
16	Duval	0.285	50	Palm Beach	0.335
17	Escambia	0.325	51	Pasco	0.335
18	Flagler	0.285	52	Pinellas	0.285
19	Franklin	0.285	53	Polk	0.335
20	Gadsden	0.285	54	Putnam	0.335
21	Gilchrist	0.285	55	St. Johns	0.285
22	Glades	0.285	56	St. Lucie	0.335
23	Gulf	0.285	57	Santa Rosa	0.335
24	Hamilton	0.285	58	Sarasota	0.335
25	Hardee	0.335	59	Seminole	0.285

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
26	Hendry	0.305	60	Sumter	0.285
27	Hernando	0.335	61	Suwannee	0.335
28	Highlands	0.335	62	Taylor	0.285
29	Hillsborough	0.285	63	Union	0.285
30	Holmes	0.285	64	Volusia	0.335
31	Indian River	0.285	65	Wakulla	0.285
32	Jackson	0.285	66	Walton	0.285
33	Jefferson	0.335	67	Washington	0.285
34	Lafayette	0.285			

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	0.190	35	Lake	0.140
2	Baker	0.140	36	Lee	0.190
3	Bay	0.140	37	Leon	0.190
4	Bradford	0.190	38	Levy	0.190
5	Brevard	0.140	39	Liberty	0.140
6	Broward	0.190	40	Madison	0.190
7	Calhoun	0.140	41	Manatee	0.190
8	Charlotte	0.190	42	Marion	0.190
9	Citrus	0.190	43	Martin	0.190
10	Clay	0.190	44	Monroe	0.190
11	Collier	0.190	45	Nassau	0.190
12	Columbia	0.140	46	Okaloosa	0.170
13	Miami-Dade	0.170	47	Okeechobee	0.190
14	DeSoto	0.190	48	Orange	0.140
15	Dixie	0.140	49	Osceola	0.190
16	Duval	0.140	50	Palm Beach	0.190
17	Escambia	0.180	51	Pasco	0.190
18	Flagler	0.140	52	Pinellas	0.140
19	Franklin	0.140	53	Polk	0.190
20	Gadsden	0.140	54	Putnam	0.190
21	Gilchrist	0.140	55	St. Johns	0.140
22	Glades	0.140	56	St. Lucie	0.190
23	Gulf	0.140	57	Santa Rosa	0.190
24	Hamilton	0.140	58	Sarasota	0.190
25	Hardee	0.190	59	Seminole	0.140
26	Hendry	0.160	60	Sumter	0.140
27	Hernando	0.190	61	Suwannee	0.190
28	Highlands	0.190	62	Taylor	0.140
29	Hillsborough	0.140	63	Union	0.140
30	Holmes	0.140	64	Volusia	0.190
31	Indian River	0.140	65	Wakulla	0.140
32	Jackson	0.140	66	Walton	0.140
33	Jefferson	0.190	67	Washington	0.140
34	Lafayette	0.140			

This schedule must be used to determine the refund rate for the gasoline portion of Part II. (DR-138 and DR-160).

Exhibit I
Shared Collection Allowance Rates

	Gasoline	Undyed Diesel Fuel	Aviation Fuel
Fuel Tax Paid * Shared Collection Allowance Rate = Shared Collection Allowance	0.000567	0.00335	0.001
Example			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>0.32625</u>	<u>0.185</u>	<u>0.0427</u>
Fuel Tax Paid	\$16,312.50	\$9,250.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000566</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$9.25	\$30.99	\$2.14