



Florida Department of Revenue  
Tax Information Publication

TIP

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### Tax on Aviation Gasoline

Aviation gasoline that has an octane rating greater than 75 or a lead content greater than .05 grams per gallon (i.e. D-910) is subject to fuel tax under Parts I or III of Chapter 206, Florida Statutes (F.S.), or sales tax under Chapter 212, F.S. The applicable tax treatment is determined by the type of sale and end use of the aviation gasoline. The tax treatment will be as follows:

#### Terminal suppliers

- **Sales to wholesalers** - A terminal supplier will collect aviation fuel tax of 6.9 cents per gallon.
- **Sales to fixed base operators (FBO)** - A terminal supplier will get written certification from the FBO that shows the number of gallons purchased for use in an aircraft and for use other than in an aircraft. A terminal supplier will collect aviation fuel tax of 6.9 cents per gallon on fuel identified for use in an aircraft. If any of the aviation gasoline is **not** purchased for use in an aircraft, it should be taxed as a sale of tangible personal property under Chapter 212, F.S., at the sales tax rate of 6 percent plus any applicable discretionary sales surtax. If the FBO underestimates the tax liability on the use of the fuel, the FBO must notify and pay any additional tax to the supplier.
- **Sales to retail dealers** - A terminal supplier will collect sales tax of 6 percent plus any applicable discretionary sales surtax imposed under Chapter 212, F.S.
- **Sales directly to end users** - A terminal supplier will collect sales tax of 6 percent plus any applicable discretionary sales surtax imposed under Chapter 212, F.S., unless the fuel is for use in an aircraft. In that case, the end user must pay the terminal supplier aviation fuel tax of 6.9 cents per gallon, if it provides the terminal supplier with a signed affidavit. See below for information that must be included in the affidavit.

#### Wholesalers

- **Sales to fixed base operators (FBO)** - A wholesaler will get written certification from the FBO that shows the number of gallons purchased for use in an aircraft and for use other than in an aircraft. A wholesaler will collect aviation fuel tax of 6.9 cents per gallon on fuel identified for use in an aircraft. If any of the aviation gasoline is **not** purchased for use in an aircraft, it should be taxed as a sale of tangible personal property under Chapter 212, F.S., at the sales tax rate of 6 percent plus any applicable discretionary sales surtax. If the FBO underestimates the tax liability on the use of the fuel, the FBO must notify and pay any additional tax to the wholesaler.
- **Sales to retail dealers** - A wholesaler will collect sales tax of 6 percent plus any applicable discretionary sales surtax imposed under Chapter 212, F.S.

- **Sales directly to end users** - A wholesaler will collect sales tax of 6 percent plus any applicable discretionary sales surtax imposed under Chapter 212, F.S., unless the fuel is for use in an aircraft. In that case, the end user must pay the wholesaler aviation fuel tax of 6.9 cents per gallon, if it provides the wholesaler with a signed affidavit. See below for information that must be included in the affidavit.
- A wholesaler may take an ultimate vendor credit on its return for the 6.9 cents tax paid to its supplier on aviation gasoline, if the fuel is sold for use other than in an aircraft. If the fuel is sold for use in a motor vehicle, the wholesaler will collect the applicable motor fuel tax under Chapter 206, F.S. If the aviation fuel is sold for use other than in an aircraft, but not for use in a motor vehicle, the wholesaler will collect 6 percent sales tax plus any applicable discretionary sales surtax.

### **Fixed Based Operators (FBO)**

- **Sales to air carriers** - An FBO will collect aviation fuel tax of 6.9 cents per gallon from air carriers licensed under Chapter 206, F.S. The air carrier is not required to provide an affidavit and tail-wing number.
- **Sales directly to end users** - An FBO will collect sales tax of 6 percent plus any applicable discretionary sales surtax under Chapter 212, F.S., unless the fuel is for use in an aircraft. In that case, the end user must pay the FBO aviation fuel tax of 6.9 cents per gallon and provide the FBO with a signed affidavit. See below for information that must be included in the affidavit.

### **Blenders**

- **Purchases** - Blenders purchasing aviation gasoline (lead content greater than .05 grams per gallon) for use other than in a motor vehicle will pay 6 percent sales tax plus any applicable discretionary sales surtax, per Chapter 212, F.S., on the cost price of the fuel to its supplier. A blender purchasing aviation gasoline for sale must be licensed as a wholesaler.

### **Retail Dealers**

- **All sales of aviation gasoline** - Retail dealers will collect 6 percent sales tax plus any applicable discretionary sales surtax, per Chapter 212, F.S. End users that purchase aviation gasoline from a retail dealer for use in an aircraft may apply to the Department for a refund of the sales tax and discretionary sales surtax paid. The 6.9 cents per gallon aviation fuel tax will be deducted from the refund. No refund will be granted unless the purchaser submits a signed affidavit and an invoice showing that sales tax was paid on the aviation fuel. See below for information that must be included in the affidavit.

### **Affidavit Requirements**

Affidavits must include:

1. The purchaser's name.
2. The purchaser's address.
3. A statement that the fuel will be or was used in an aircraft.
4. The tail-wing number of the aircraft the fuel will be or was placed in for use.

**References: Sections 206.41, 206.9825, and 212.05, Florida Statutes**

### 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](http://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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