

**Florida Department of Revenue  
Tax Information Publication**

**TIP 06B05-04**

**Dated: December 8, 2006**

**Fuel Taxes Adjusted Beginning January 1, 2007**

Beginning January 1, 2007, the statewide tax rates on motor fuel and diesel fuel will increase. Florida law requires annual adjustments to the state fuel tax rates and the State Comprehensive Enhanced Transportation System (SCETS) tax rate, based on the National Consumer Price Index.

**Motor Fuel**

The state tax rate on motor fuel will increase from 14.9 cents per gallon to **15.3 cents per gallon**. Please see the enclosed *Year 2007 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes* (PDF File) chart for the appropriate fuel tax for your county.

**Diesel Fuel**

The tax rate on diesel fuel will increase from 27.9 cents per gallon to **28.5 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 14.9 cents per gallon to 15.3 cents per gallon, and the SCETS and local option tax rates, which will increase from 13.0 cents per gallon to 13.2 cents per gallon statewide.

**Aviation Fuel**

The state tax rate on aviation fuel will remain at 6.9 cents per gallon.

**Minimum Local Option Tax Collected at Fuel Terminals**

**Terminal Suppliers** - In addition to the \$0.153 state fuel taxes collected at the loading rack, terminal suppliers must also collect a minimum local option fuel tax in the amount of \$0.102 on each gallon of gasoline sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on gasoline sold to wholesalers shall be \$0.255 per gallon.

**Wholesalers** - Wholesalers must remit to the Department of Revenue the local option tax on gasoline sold to retail dealers or end-users above the minimum \$0.102 collected by terminal suppliers.

**Counties with Local Option Tax Rate Changes**

Additionally, beginning January 1, 2007, **county rate changes take effect in Manatee and Pinellas Counties**. Please see the enclosed *Year 2007 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes* (PDF File) chart for the appropriate fuel tax for your county.

## **Filing Your Return**

January 2007 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2007, and is late after February 20, 2007. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

References: 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](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 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

Additionally, beginning January 1, 2007, **county rate changes take effect in Manatee and Pinellas Counties.**

Please see the enclosed *Year 2007 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes (PDF File)* chart for the appropriate fuel tax for your county.

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**2007 STATE TAXES, NINTH-CENT, LOCAL OPTION, ADDITIONAL LOCAL OPTION AND SCETS MOTOR FUEL TAXES**

COUNTY	STATE TAXES	9TH-CENT	Local Option	Add'l Local Option	SCETS	COUNTY TOTAL	* Minimum Local Option	** Local Option Above Minimum	TOTAL TAX IMPOSED
Alachua	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Baker	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Bay	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Bradford	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Brevard	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Broward	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Calhoun	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Charlotte	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Citrus	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Clay	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Collier	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Columbia	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Miami-Dade	\$0.153	\$0.01	\$0.06	\$0.03	\$0.062	\$0.162	\$0.102	\$0.060	\$0.315
DeSoto	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Dixie	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Duval	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Escambia	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Flagler	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Franklin	\$0.153	\$0.00	\$0.05	\$0.00	\$0.052	\$0.102	\$0.102	\$0.000	\$0.255
Gadsden	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Gilchrist	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Glades	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Gulf	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Hamilton	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Hardee	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Hendry	\$0.153	\$0.01	\$0.06	\$0.02	\$0.062	\$0.152	\$0.102	\$0.050	\$0.305
Hernando	\$0.153	\$0.01	\$0.06	\$0.02	\$0.062	\$0.152	\$0.102	\$0.050	\$0.305
Highlands	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Hillsborough	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Holmes	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Indian River	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Jackson	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Jefferson	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Lafayette	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275

COUNTY	STATE TAXES	9TH-CENT	Local Option	Add'l Local Option	SCETS	COUNTY TOTAL	* Minimum Local Option	** Local Option Above Minimum	TOTAL TAX IMPOSED
Lake	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Lee	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Leon	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Levy	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Liberty	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Madison	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Manatee	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Marion	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Martin	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Monroe	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Nassau	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Okaloosa	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Okeechobee	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Orange	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Osceola	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Palm Beach	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Pasco	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Pinellas	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Polk	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Putnam	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
St. Johns	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
St. Lucie	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Santa Rosa	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Sarasota	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Seminole	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Sumter	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Suwannee	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Taylor	\$0.153	\$0.00	\$0.06	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Union	\$0.153	\$0.01	\$0.05	\$0.00	\$0.062	\$0.122	\$0.102	\$0.020	\$0.275
Volusia	\$0.153	\$0.01	\$0.06	\$0.05	\$0.062	\$0.182	\$0.102	\$0.080	\$0.335
Wakulla	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Walton	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285
Washington	\$0.153	\$0.01	\$0.06	\$0.00	\$0.062	\$0.132	\$0.102	\$0.030	\$0.285

**RATE CHANGES FOR 2007**

NEW TAXES IMPOSED/REPEALED					
Manatee County imposed 5¢ Additional L/O. Ord #06-28.					
Pinellas County imposed the 1¢ Ninth-cent Fuel tax. Ord # 06-29.					

* STATEWIDE FUEL TAXES ON MOTOR FUEL (GASOLINE)						
Excise	Sales	9th Cent	L/O	SCETS	TOTAL	
All Counties	\$0.040	\$0.113	\$0.00	\$0.05	\$0.052	\$0.255

See county schedule above for local option taxes above statewide minimum, from \$0.00 to \$0.08

STATEWIDE FUEL TAXES ON UNDYED DIESEL FUEL						
Excise	Sales	9th Cent	L/O	SCETS	TOTAL	
All Counties	\$0.040	\$0.113	\$0.01	\$0.06	\$0.062	\$0.285

**\* Minimum Local Option Tax shall be collected by terminal suppliers at the point of removal through the terminal loading rack. The total minimum tax collected at the terminal for calendar year 2007 is \$0.255.**

**\*\* Local Option Tax above the minimum shall be collected and remitted by licensed wholesalers and terminal suppliers upon each sale, delivery, or consignment to retail dealers, resellers, and end users.**

2007 GASOLINE COLLECTION ALLOWANCE TAKEN BY WHOLESALERS AND TERMINAL SUPPLIERS **0.00336**