

**Florida Department of Revenue
Tax Information Publication**

TIP 02B05-02

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FUEL TAXES ADJUSTED BEGINNING JANUARY 1, 2003

Beginning January 1, 2003, 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 13.9 cents per gallon to **14.1 cents per gallon**. Please see the enclosed 2003 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes chart for the appropriate fuel tax for your county.

Diesel Fuel

The tax rate on diesel fuel will increase from 26.4 cents per gallon to **26.7 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will increase from 13.9 cents per gallon to 14.1 cents per gallon, and the SCETS and local option tax rates, which will increase from 12.5 cents per gallon to 12.6 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, 2003, **local option tax rate changes take effect in Martin, Pasco and Suwannee Counties**. Please see the enclosed 2003 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes chart for the appropriate fuel tax for each county.

Filing Your Return

January 2003 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2003, and is late after February 20, 2003. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

Rate Chart (pdf format)

References: Chapter 206; and Sections 336.021 and 336.025, 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. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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.

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

**CORRECTED 2003 STATE TAXES, NINTH-CENT, LOCAL OPTION,
ADDITIONAL LOCAL OPTION AND SCETS MOTOR FUEL TAXES**

COUNTY	STATE TAXES	9TH-CENT	L/O	ADDL L/O	SCETS	COUNTY TOTAL	TOTAL
Alachua	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Baker	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Bay	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Bradford	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Brevard	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Broward	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Calhoun	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Charlotte	\$0.141	\$0.00	\$0.06	\$0.05	\$0.056	\$0.166	\$0.307
Citrus	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Clay	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Collier	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Columbia	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Miami-Dade	\$0.141	\$0.01	\$0.06	\$0.03	\$0.056	\$0.156	\$0.297
DeSoto	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Dixie	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Duval	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Escambia	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Flagler	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Franklin	\$0.141	\$0.00	\$0.05	\$0.00	\$0.046	\$0.096	\$0.237
Gadsden	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Gilchrist	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Glades	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Gulf	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Hamilton	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Hardee	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Hendry	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Hernando	\$0.141	\$0.01	\$0.06	\$0.02	\$0.056	\$0.146	\$0.287
Highlands	\$0.141	\$0.01	\$0.06	\$0.03	\$0.056	\$0.156	\$0.297
Hillsborough	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Holmes	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Indian River	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Jackson	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Jefferson	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Lafayette	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257

COUNTY	STATE TAXES	9TH-CENT	L/O	ADDL L/O	SCETS	COUNTY TOTAL	TOTAL
Lake	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Lee	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Leon	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Levy	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Liberty	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Madison	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Manatee	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Marion	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Martin	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Monroe	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Nassau	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Okaloosa	\$0.141	\$0.00	\$0.05	\$0.00	\$0.046	\$0.096	\$0.237
Okeechobee	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Orange	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Osceola	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Palm Beach	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Pasco	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Pinellas	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Polk	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Putnam	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
St. Johns	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
St. Lucie	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Santa Rosa	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Sarasota	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Seminole	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Sumter	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Suwannee	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Taylor	\$0.141	\$0.00	\$0.06	\$0.00	\$0.056	\$0.116	\$0.257
Union	\$0.141	\$0.01	\$0.05	\$0.00	\$0.056	\$0.116	\$0.257
Volusia	\$0.141	\$0.01	\$0.06	\$0.05	\$0.056	\$0.176	\$0.317
Wakulla	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Walton	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267
Washington	\$0.141	\$0.01	\$0.06	\$0.00	\$0.056	\$0.126	\$0.267

RATE CHANGES FOR 2003

NEW TAXES IMPOSED/REPEALED

Martin County - 1¢ Ninth-cent imposed 01/01/03, Ord. #02-607
 3¢ Additional L/O Tax imposed increasing total Add'l L/O to 5¢. Ord. #02-607
 Pasco County - 1¢ Ninth-cent tax imposed 01/01/03. Ord. #02-09.
 Suwannee County - 1¢ Ninth-cent tax imposed 01/01/03. Ord. #2002-13.
 5¢ Additional L/O tax imposed to 12/31/32. Ord #2002-14.

EXTENSIONS OF EXISTING TAXES

Columbia County - Extended & reimposed 4¢ L/O to retain 6¢ to 12/31/14. Ord. # 2002-20.
 Jefferson County - Extended 2¢ L/O to retain 6¢ to 08/31/07. Ord. # 2002-01.
 Walton County - Extended 5¢ Local Option to retain 6¢ until 12/31/07. Ord. # 2002-06.