



## Florida Department of Revenue Tax Information Publication

# TIP

No: 14B05-01

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### Fuel Tax Rates Adjusted Beginning January 1, 2015

Beginning January 1, 2015, 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 17.1 cents per gallon to **17.3 cents per gallon**. The inspection fee on motor fuel will remain .125 cents per gallon. The county tax rate (ninth cent, SCETS, and local option tax rates) on motor fuel is different for each county. See the *Motor Fuel Tax Rates* chart posted on the Department's website at [www.myflorida.com/dor/taxes/fuel/](http://www.myflorida.com/dor/taxes/fuel/) for a list of local option rates by county.

#### Diesel Fuel

The state tax rate on diesel fuel will increase from 17.1 cents per gallon to **17.3 cents per gallon**. The county tax rate (the ninth cent, SCETS, and local option tax rates) on diesel fuel is the same for each county and will increase from 14.2 cents per gallon to **14.3 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 31.3 cents per gallon to **31.6 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 on Motor Fuel Collected at Fuel Terminals

**Terminal Suppliers** – In addition to the 17.3 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax in the amount of 11.1 cents per gallon and an inspection fee of .125 cents per gallon** on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers shall be 28.525 cents per gallon.

**Wholesalers** – Wholesalers must remit to the Department of Revenue the local option tax rate above the minimum on motor fuel sold to retail dealers or end-users. This rate is in addition to the minimum local option tax of 11.1 cents per gallon collected by terminal suppliers.

A chart listing the 2015 fuel tax, collection allowance, refund, and pollutants tax rates is on the Department's website at [www.myflorida.com/dor/taxes/fuel/](http://www.myflorida.com/dor/taxes/fuel/).

#### Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as defined by the Florida Administrative Code. There is a \$5,000 penalty if you are obligated and do not file electronically.

Your return is due to the Department on the 1<sup>st</sup> day of the month following the collection period. Your return will be considered late if it is not filed by the 20<sup>th</sup> day of each month. If the 20<sup>th</sup> day is a Saturday, Sunday, or state or federal holiday, your return will be considered timely, if filed by the next business day. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

If you pay electronically, you must submit your payment before 5:00 p.m., ET, on the business day before the date the tax is due.

In January 2015, sample copies of the 2015 returns with the new tax rates will be on our Forms and Publications web page at <http://dor.myflorida.com/dor/forms/>.

**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 website 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, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)
- ✓ Follow us on Twitter @MyFLDOR\_TaxInfo

# Revised 2015 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

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**Exhibit A  
Rate Changes for 2015**

<b>Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)</b>							
	<b>Excise</b>	<b>Sales</b>	<b>9<sup>th</sup> Cent</b>	<b>Inspection Fee</b>	<b>Local Option</b>	<b>SCETS</b>	<b>Total</b>
<b>All Counties</b>	0.040	0.133	0.00	.00125	0.05	0.061	0.28525*
*- 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.							
<b>Statewide Fuel Taxes on Undyed Diesel Fuel</b>							
	<b>Excise</b>	<b>Sales</b>	<b>9th Cent</b>	<b>Local Option</b>	<b>SCETS</b>	<b>Total</b>	
<b>All Counties</b>	0.040	0.133	0.01	0.06	0.073	0.316	
<b>Statewide Fuel Taxes on Aviation Fuel</b>							
	<b>State Tax</b>						
<b>All Counties</b>	.069						
<b>New Taxes Imposed/Repealed:</b>							
1. Pasco County - Ordinance number 14-22 imposes the five cents Local Option Gas Tax.							

**Exhibit B  
2015 State Taxes, Inspection Fee, Ninth Cent, Local Option,  
Additional Local Option, and SCETS Motor Fuel Taxes**

<b>COUNTY</b>	<b>STATE TAXES</b>	<b>Inspection Fee</b>	<b>9TH-CENT</b>	<b>Local Option</b>	<b>Additional Local Option</b>	<b>SCETS</b>	<b>*COUNTY TOTAL</b>	<b>Minimum Local Option</b>	<b>Local Option Above Minimum</b>	<b>**TOTAL TAX IMPOSED</b>
Alachua	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Baker	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Bay	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Bradford	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Brevard	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Broward	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Calhoun	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Charlotte	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Citrus	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Clay	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Collier	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Columbia	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Miami-Dade	0.173	.00125	0.010	0.060	0.030	0.073	0.173	0.111	0.062	0.34725
DeSoto	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Dixie	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Duval	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Escambia	0.173	.00125	0.010	0.060	0.040	0.073	0.183	0.111	0.072	0.35725
Flagler	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Franklin	0.173	.00125	0.000	0.050	0.000	0.061	0.111	0.111	0	0.28525
Gadsden	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Gilchrist	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Glades	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Gulf	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Hamilton	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Hardee	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Hendry	0.173	.00125	0.010	0.060	0.020	0.073	0.163	0.111	0.052	0.33725
Hernando	0.173	.00125	0.010	0.060	0.020	0.073	0.163	0.111	0.052	0.33725
Highlands	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Hillsborough	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Holmes	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Indian River	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Jackson	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725

Jefferson	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Lafayette	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Lake	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Lee	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Leon	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Levy	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Liberty	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Madison	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Manatee	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Marion	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Martin	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Monroe	0.173	.00125	0.010	0.060	0.030	0.073	0.173	0.111	0.062	0.34725
Nassau	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Okaloosa	0.173	.00125	0.010	0.060	0.030	0.073	0.173	0.111	0.062	0.34725
Okeechobee	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Orange	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Osceola	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Palm Beach	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Pasco	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Pinellas	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Polk	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Putnam	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
St. Johns	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
St. Lucie	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Santa Rosa	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Sarasota	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Seminole	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Sumter	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Suwannee	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Taylor	0.173	.00125	0.000	0.060	0.000	0.073	0.133	0.111	0.022	0.30725
Union	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Volusia	0.173	.00125	0.010	0.060	0.050	0.073	0.193	0.111	0.082	0.36725
Wakulla	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Walton	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725
Washington	0.173	.00125	0.010	0.060	0.000	0.073	0.143	0.111	0.032	0.31725

\* 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 Form 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)	0.28525	Page 4 (Line 8)	0.28525	Page 4 (Line 8)	0.28525	Page 3 (Line 23)	0.28525
	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)							
Undyed Diesel	Page 4 (Line 10)	0.173	Page 4 (Line 8)	0.173	Page 4 (Line 8)	0.173	Page 3 (Line 23)	0.173
	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)	0.069	Page 4 (Line 9)	0.069	Page 4 (Line 9)	0.069	Page 3 (Line 22)	0.069
	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)	0.00314	Page 4 (Line 10)	0.00314	Page 4 (Line 10)	0.00314	Page 3 (Line 26)	0.00314
	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)							
<b>Local Option Tax (Gasoline)</b>								
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
<b>Local Option Tax (Undyed Diesel)</b>								
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)							
Local Option Tax Not Entitled to Collection Allowance	Page 4 (Line 21)	0.073	Page 4 (Line 19)	0.073	Page 4 (Line 19)	0.073	Page 3 (Line 35)	0.073
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							
<b>Shared Collection Allowance Add-back Rates (Schedule 12)</b>								
Gasoline	Page 13 (Line 22)	0.00157	Page 13 (Line 22)	0.00157	Page 13 (Line 22)	0.00157		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	0.020	0.062
2	Baker	0.020	0.012
3	Bay	0.020	0.012
4	Bradford	0.010	0.012
5	Brevard	0.010	0.012
6	Broward	0.020	0.062
7	Calhoun	0.010	0.012
8	Charlotte	0.020	0.062
9	Citrus	0.020	0.062
10	Clay	0.020	0.012
11	Collier	0.020	0.062
12	Columbia	0.020	0.012
13	Miami-Dade	0.020	0.042

<b>County Code</b>	<b>County Name</b>	<b>Local Option Tax Entitled to Collection Allowance</b>	<b>Local Option Tax Not Entitled to Collection Allowance</b>
14	DeSoto	0.020	0.062
15	Dixie	0.010	0.012
16	Duval	0.010	0.012
17	Escambia	0.020	0.052
18	Flagler	0.020	0.012
19	Franklin	0.000	0.000
20	Gadsden	0.010	0.012
21	Gilchrist	0.020	0.012
22	Glades	0.020	0.012
23	Gulf	0.020	0.012
24	Hamilton	0.010	0.012
25	Hardee	0.020	0.062
26	Hendry	0.020	0.032
27	Hernando	0.020	0.032
28	Highlands	0.020	0.062
29	Hillsborough	0.020	0.012
30	Holmes	0.020	0.012
31	Indian River	0.010	0.012
32	Jackson	0.020	0.012
33	Jefferson	0.020	0.012
34	Lafayette	0.010	0.012
35	Lake	0.020	0.012
36	Lee	0.020	0.062
37	Leon	0.020	0.062
38	Levy	0.010	0.012
39	Liberty	0.020	0.012
40	Madison	0.020	0.062
41	Manatee	0.020	0.062
42	Marion	0.020	0.062
43	Martin	0.020	0.062
44	Monroe	0.020	0.042
45	Nassau	0.020	0.012
46	Okaloosa	0.020	0.042
47	Okeechobee	0.020	0.062
48	Orange	0.010	0.012
49	Osceola	0.020	0.012
50	Palm Beach	0.020	0.062
51	Pasco	0.020	0.062
52	Pinellas	0.020	0.012
53	Polk	0.020	0.062
54	Putnam	0.020	0.062
55	St. Johns	0.010	0.012
56	St. Lucie	0.020	0.062
57	Santa Rosa	0.010	0.012
58	Sarasota	0.020	0.062
59	Seminole	0.020	0.012
60	Sumter	0.020	0.012
61	Suwannee	0.020	0.062
62	Taylor	0.010	0.012
63	Union	0.020	0.012
64	Volusia	0.020	0.062
65	Wakulla	0.020	0.012
66	Walton	0.020	0.012
67	Washington	0.020	0.012

**Exhibit E  
Pollutants Tax Rates**

<b>Coastal Protection</b>			
<b>Statute</b>	<b>Barrel</b>	<b>Gallon</b>	<b>Products</b>
206.9935(1)	0.02	0.00048	Rate applies to all applicable product types
<b>Water Quality</b>			
206.9935(2)	0.00	0.025	Motor Oil and Other Lubricants
	0.00	0.059	Solvents
	0.05	0.0012	Petroleum Products, Chlorine, and Pesticides
	0.00	5.00	Perchloroethylene
	0.02	0.00048	Ammonia
<b>Inland Protection</b>			
206.9935(3)	0.80	0.019	Rate applies to all applicable product types

**Exhibit F  
Refund Rates**

			<b>Application For Fuel Tax Refund</b>			
	<b>Mass Transit System Provider Fuel Tax Return</b>	<b>Local Government User of Diesel Fuel Tax Return</b>	<b>Non-Public Schools</b>	<b>Municipalities, Counties, and School Districts</b>	<b>Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes</b>	<b>Mass Transit System Users</b>
<b>Form Number</b>	<b>DR-309633</b>	<b>DR-309634</b>	<b>DR-190</b>	<b>DR-189</b>	<b>DR-138</b>	<b>DR-160</b>
<b>Gasoline – State Tax</b>						
Credit/Refund Rate	See Exhibit G	.143	.133	.143	.143/ .133**	.133
**- .133 applies to commercial aviation purposes only.						
<b>Gasoline – Local Option tax</b>						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
<b>Undyed Diesel</b>						
Credit/Refund Rate (On-road Use)	.266	.143	.133	.143	NA	.133
Credit/Refund Rate (Off-road Use)	NA	.316	NA	NA	NA	NA
<b>Undyed Diesel – Local Option Tax</b>						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	.133
<b>Dyed Diesel (Tax Due)</b>						
Tax Rate (On-road Use)	.05	.173	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	0.316	35	Lake	0.266
2	Baker	0.266	36	Lee	0.316
3	Bay	0.266	37	Leon	0.316
4	Bradford	0.266	38	Levy	0.266
5	Brevard	0.266	39	Liberty	0.266
6	Broward	0.316	40	Madison	0.316
7	Calhoun	0.266	41	Manatee	0.316
8	Charlotte	0.316	42	Marion	0.316
9	Citrus	0.316	43	Martin	0.316
10	Clay	0.266	44	Monroe	0.296
11	Collier	0.316	45	Nassau	0.266
12	Columbia	0.266	46	Okaloosa	0.296
13	Miami-Dade	0.296	47	Okeechobee	0.316
14	DeSoto	0.316	48	Orange	0.266
15	Dixie	0.266	49	Osceola	0.266
16	Duval	0.266	50	Palm Beach	0.316
17	Escambia	0.306	51	Pasco	0.316
18	Flagler	0.266	52	Pinellas	0.266
19	Franklin	0.244	53	Polk	0.316
20	Gadsden	0.266	54	Putnam	0.316
21	Gilchrist	0.266	55	St. Johns	0.266
22	Glades	0.266	56	St. Lucie	0.316
23	Gulf	0.266	57	Santa Rosa	0.266
24	Hamilton	0.266	58	Sarasota	0.316
25	Hardee	0.316	59	Seminole	0.266
26	Hendry	0.286	60	Sumter	0.266
27	Hernando	0.286	61	Suwannee	0.316
28	Highlands	0.316	62	Taylor	0.266
29	Hillsborough	0.266	63	Union	0.266
30	Holmes	0.266	64	Volusia	0.316
31	Indian River	0.266	65	Wakulla	0.266
32	Jackson	0.266	66	Walton	0.266
33	Jefferson	0.266	67	Washington	0.266
34	Lafayette	0.266			

**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	0.183	35	Lake	0.133
2	Baker	0.133	36	Lee	0.183
3	Bay	0.133	37	Leon	0.183
4	Bradford	0.133	38	Levy	0.133
5	Brevard	0.133	39	Liberty	0.133
6	Broward	0.183	40	Madison	0.183
7	Calhoun	0.133	41	Manatee	0.183
8	Charlotte	0.183	42	Marion	0.183
9	Citrus	0.183	43	Martin	0.183

County Code	County Name	Credit/Refund Rate	County Code	County Name	Credit/Refund Rate (State and Local Option taxes)
10	Clay	0.133	44	Monroe	0.163
11	Collier	0.183	45	Nassau	0.133
12	Columbia	0.133	46	Okaloosa	0.163
13	Miami-Dade	0.163	47	Okeechobee	0.183
14	DeSoto	0.183	48	Orange	0.133
15	Dixie	0.133	49	Osceola	0.133
16	Duval	0.133	50	Palm Beach	0.183
17	Escambia	0.173	51	Pasco	0.183
18	Flagler	0.133	52	Pinellas	0.133
19	Franklin	0.111	53	Polk	0.183
20	Gadsden	0.133	54	Putnam	0.183
21	Gilchrist	0.133	55	St. Johns	0.133
22	Glades	0.133	56	St. Lucie	0.183
23	Gulf	0.133	57	Santa Rosa	0.133
24	Hamilton	0.133	58	Sarasota	0.183
25	Hardee	0.183	59	Seminole	0.133
26	Hendry	0.153	60	Sumter	0.133
27	Hernando	0.153	61	Suwannee	0.183
28	Highlands	0.183	62	Taylor	0.133
29	Hillsborough	0.133	63	Union	0.133
30	Holmes	0.133	64	Volusia	0.183
31	Indian River	0.133	65	Wakulla	0.133
32	Jackson	0.133	66	Walton	0.133
33	Jefferson	0.133	67	Washington	0.133
34	Lafayette	0.133			

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