



### Refund of Taxes Paid on Fuel Used for Agricultural Shipments or Hurricane Debris Removal After Hurricane Michael

Certain purchases of motor or undyed diesel fuels are exempt from state and county taxes imposed under parts I and II of Chapter 206, Florida Statutes. This exemption excludes the 2-cent constitutional fuel tax and the 0.125 cent inspection fee paid on fuel placed in the storage supply tank of a gasoline powered motor vehicle.

To qualify for the exemption, the following conditions must be met:

- The fuel must be purchased and used in Florida between October 10, 2018, and June 30, 2019.
- The fuel must be used in a motor vehicle driven or operated on public highways for agricultural shipment or hurricane debris removal.
  - Agricultural shipments include the transportation of agricultural products from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary to an agricultural processing or storage facility.
  - Hurricane debris removal includes the transportation of debris from a farm, nursery, forest, grove, orchard, vineyard, or apiary.
- Agricultural shipments and hurricane debris removal must come from one of the following thirteen counties directly impacted by Hurricane Michael:
  - Bay
  - Calhoun
  - Franklin
  - Gadsden
  - Gulf
  - Holmes
  - Jackson
  - Leon
  - Liberty
  - Okaloosa
  - Wakulla
  - Walton
  - Washington

The exemption is only available through a refund of tax from the Department of Revenue. Taxpayers seeking a refund must submit Form DR-26HF – *Application for Refund – Fuel Used for Agricultural Shipments or Hurricane Debris Removal* to the Department by December 31, 2019. This application is available on the Department’s website at [floridarevenue.com/rules](http://floridarevenue.com/rules) or under the “Refunds” category at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**Reference: Section 22, Chapter 2019-42, Laws of Florida; Emergency Rule 12BER19-02**

#### 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 the Department’s website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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.

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