

**Florida Department of Revenue
Tax Information Publication**

TIP 03B05-02

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FUEL DIVERSIONS

Effective July 1, 2003, the Department of Revenue will change the administration procedures applied to fuel destined for sale outside the state that is diverted for sale in Florida.

Before July 1, 2003, Chapter 206, Florida Statutes (F.S.), required that any person who sold fuel diverted by the customer for sale or use in this state had to change the destination state designated on the original shipping paper upon notification by the purchaser. The purchaser of the fuel was required to notify the supplier of the change in destination by the 20th day of the month following the date of the transaction. A terminal supplier was required to document a change in destination state by issuing a new invoice bearing the corrected destination state. Each terminal supplier also was required to report monthly to the Department all changes in the state of destination, including the name of the purchaser, date, number of gallons of fuel, and the basis for the change. A terminal supplier who issued a change in the state of destination on an invoice had to collect and remit to the Department of Revenue the Florida fuel taxes.

Effective July 1, 2003, terminal suppliers are no longer required to issue corrected invoices documenting fuel diverted for sale in this state, or to report monthly to the Department changes in the state of destination by customers who are licensed as wholesalers or exporters. The wholesaler or exporter who sells or uses motor fuel or diesel fuel in this state which was purchased pursuant to shipping papers bearing an out-of-state destination shall be responsible for reporting and remitting taxes directly to the Department. Furthermore, a wholesaler or an exporter who diverts more than six loads of fuel to Florida within three consecutive months must be licensed as an importer within 30 days after meeting the specified

criteria.

References: Chapter 206, 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.