

**Florida Department of Revenue  
Tax Information Publication**

**TIP 04B5-05  
September 14, 2004**

**Department of Revenue Temporarily  
Authorizes the Use of  
Dyed Diesel Fuel in Highway Vehicles  
September 2 through September 15, 2004**

Because of a limited supply of undyed diesel fuel caused by hurricanes Charley and Frances, the Environmental Protection Agency and the Internal Revenue Service have allowed temporary use of dyed diesel fuel in highway vehicles operated on the roads of Florida. The temporary use is limited to the period beginning September 2 and ending September 15, 2004. However, the on-road use of dyed diesel fuel is subject to both the federal excise tax, and to Florida fuel taxes at the rate of 27 cents per gallon.

**Terminal Suppliers**

During the period specified above, terminal suppliers will continue to sell dyed diesel to wholesalers without collecting fuel taxes. Terminal suppliers who sell dyed diesel to consumers, or who deliver dyed diesel fuel and place the fuel in the storage tanks of retail dealers that are connected to pumps used to fuel highway vehicles must collect and remit the 27 cents per gallon.

**Wholesalers/Importers**

Wholesalers/Importers will collect and remit 27 cents per gallon on dyed diesel fuel sold to customers who consume such fuel in highway vehicles, and on dyed diesel fuel which is delivered and placed into the storage tanks of retail dealers that are connected to pumps used to fuel highway vehicles.

**Reporting Requirements**

To report and remit fuel taxes on dyed diesel sold for use in highway vehicles, terminal suppliers and wholesalers/importers will list, using the Schedule of Receipts (Schedule 2B and product code 167) the number of gallons of dyed diesel fuel sold for highway use. Terminal suppliers and wholesalers/importers must also list the number of gallons disbursed, using the Schedule of Disbursements (Schedule 5A and product code 167), for each gallon of dyed diesel sold for use in highway vehicles. The total from the Schedule of Receipts, for both terminal suppliers and wholesalers/imports is then carried to Page 3, Section I, Line 4 of each of the applicable returns. Terminal suppliers must carry the total from the Schedule of Disbursements to Page 3, Section II, Line 2 of the Terminal Supplier Fuel Tax Return, and wholesalers/importers must carry the total from the Schedule of Disbursements to Page 3, Section II, Line 2 of the Wholesaler/Importer Fuel Tax Return.

References: Chapter 206, 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](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.

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.