



Florida Department of Revenue
Tax Information Publication

TIP

No: 10B05-02

Date Issued:
November 24, 2010

Fuel Taxes Adjusted Beginning January 1, 2011

On January 1, 2011, 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 Consumer Price Index.

Motor Fuel

The state tax rate on motor fuel will increase from 16.0 cents per gallon to **16.2 cents per gallon**. Please see the enclosed *Motor Fuel Tax Rates* chart for the appropriate fuel tax for your county.

Diesel Fuel

The tax rate on diesel fuel will increase from 29.6 cents per gallon to **30.0 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel (which will increase from 16.0 cents per gallon to 16.2 cents per gallon) and the ninth cent, SCETS, and local option tax rates, which will increase from 13.6 cents per gallon to 13.8 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 16.2 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a minimum local option fuel tax of 10.6 cents per gallon on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on motor fuel sold to wholesalers will be 26.8 cents per gallon.

Wholesalers – Wholesalers must remit to the Department of Revenue the local option tax on motor fuel sold to retail dealers or end-users above the minimum 10.6 cents per gallon collected by terminal suppliers.

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

A sample copy of the 2011 return, with the new tax rates, will be posted to our internet site in January of 2011.

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 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.

Persons with hearing or speech impairments may 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, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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2011 MOTOR FUEL TAX RATES

COUNTY	Constitutional Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Fuel Sales Tax	TOTAL STATE FUEL TAXES	Ninth-cent Fuel Tax	Local Option Fuel Tax	Additional Local Option Fuel Tax	SCETS Tax	TOTAL COUNTY FUEL TAXES	TOTAL STATE AND COUNTY FUEL TAXES	Minimum Local Option Tax	Local Option Tax Above Minimum
Alachua	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Baker	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Bay	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Bradford	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Brevard	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Broward	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Calhoun	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Charlotte	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Citrus	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Clay	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Collier	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Columbia	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Miami-Dade	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.03	\$0.068	\$0.168	\$0.330	\$0.106	\$0.062
DeSoto	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Dixie	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Duval	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Escambia	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Flagler	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Franklin	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.05	\$0.00	\$0.056	\$0.106	\$0.268	\$0.106	\$0.000
Gadsden	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Gilchrist	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Glades	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Gulf	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Hamilton	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Hardee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Hendry	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.02	\$0.068	\$0.158	\$0.320	\$0.106	\$0.052
Hernando	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.02	\$0.068	\$0.158	\$0.320	\$0.106	\$0.052
Highlands	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Hillsborough	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Holmes	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Indian River	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Jackson	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Jefferson	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Lafayette	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022

2011 MOTOR FUEL TAX RATES

COUNTY	Constitutional Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Fuel Sales Tax	TOTAL STATE FUEL TAXES	Ninth-cent Fuel Tax	Local Option Fuel Tax	Additional Local Option Fuel Tax	SCEETS Tax	TOTAL COUNTY FUEL TAXES	TOTAL STATE AND COUNTY FUEL TAXES	Minimum Local Option Tax	Local Option Tax Above Minimum
Lake	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Lee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Leon	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Levy	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Liberty	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Madison	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Manatee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Marion	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Martin	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Monroe	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.03	\$0.068	\$0.168	\$0.330	\$0.106	\$0.062
Nassau	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Okaloosa	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Okeechobee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Orange	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Osceola	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Palm Beach	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Pasco	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Pinellas	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Polk	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Putnam	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
St. Johns	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
St. Lucie	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Santa Rosa	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Sarasota	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Seminole	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Sumter	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Suwannee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Taylor	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Union	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Volusia	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Wakulla	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Walton	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Washington	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032

2011 FUEL AND POLLUTANT TAX INFORMATION

Tax Rates

MINIMUM STATEWIDE FUEL TAXES ON MOTOR FUEL						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.04	\$0.122	\$0.00	\$0.05	\$0.056	\$0.268

Minimum Local Option Tax on motor fuel shall be collected by terminal suppliers at the point of removal through the loading rack. Local Option Tax above the minimum shall be collected and remitted by licensed wholesalers and terminal suppliers upon each sale, delivery, or consignment to retail dealers, resellers, and end users (see 2011 Motor Fuel Tax Rate Chart).

COUNTY MOTOR FUEL RATE CHANGES FOR 2011	
Union County imposed 1¢ Local Option Tax - Ordinance #2012-03	

Collection Allowance (sales and excise tax on motor fuel)	0.00326
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STATEWIDE FUEL TAXES ON UNDYED DIESEL FUEL						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.04	\$0.122	\$0.01	\$0.06	\$0.068	\$0.300

POLLUTANTS TAX RATES			
COASTAL PROTECTION			
Statute	Barrel	Gallon	Products
206.9935(1)	\$0.02	\$0.00048	Rate applies to all applicable product types
WATER QUALITY			
206.9935(2)	\$0.00	\$0.025	Motor Oil & Other Lubricants
	\$0.00	\$0.059	Solvents
	\$0.05	\$0.0012	Petroleum Products, Chlorine, Pesticides
	\$0.00	\$5.00	Perchloroethylene
\$0.02	\$0.00048	Ammonia	
INLAND PROTECTION			
206.9935(3)	\$0.80	\$0.019	Rate applies to all applicable product types

REFUND RATES

MUNICIPALITIES, COUNTIES & SCHOOL DISTRICTS REFUNDS						
EXCISE TAX (Constitutional), County, & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (On-Road Use)						
\$0.010	\$0.122	\$0.000	\$0.000	\$0.000	\$0.000	\$0.132
DIESEL REFUND (On-Road Use)						
\$0.010	\$0.122	\$0.000	\$0.000	\$0.000	\$0.000	\$0.132

MASS TRANSIT SYSTEMS REFUNDS						
EXCISE TAX (Constitutional), County, & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (Maximun Refund Rate)						
\$0.000	\$0.122	\$0.000	\$0.060	\$0.050	\$0.068	\$0.300
DIESEL REFUND						
\$0.000	\$0.122	\$0.000	\$0.060	\$0.000	\$0.068	\$0.250

FARMERS & COMMERCIAL FISHERMEN REFUNDS						
EXCISE TAX (Constitutional), County, & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (Maximun Refund Rate)						
\$0.010	\$0.122	\$0.000	\$0.060	\$0.050	\$0.068	\$0.310
DIESEL REFUND						
\$0.010	\$0.122	\$0.000	\$0.060	\$0.000	\$0.068	\$0.260

COMMERCIAL AVIATION REFUND (MOTOR FUEL)						
EXCISE TAX (Constitutional), County, & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (Maximun Refund Rate)						
\$0.000	\$0.122	\$0.000	\$0.060	\$0.050	\$0.068	\$0.300