



## Tax Information Publication

# TIP

No: 19B05-03

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### Fuel Tax Rates Adjusted Beginning January 1, 2020

Beginning January 1, 2020, 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 18.1 cents per gallon to **18.3 cents per gallon**. The local option rate varies by county, and the ninth cent will remain the same. The SCETS rate will increase from 7.8 cents per gallon to **7.9 cents per gallon**. The inspection fee on motor fuel will remain **0.125 cents per gallon**. For a list of local option rates by county, review the *Motor Fuel Tax Rates* chart available on the Florida Department of Revenue's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

#### Diesel Fuel

The state tax rate on diesel fuel will increase from 18.1 cents per gallon to **18.3 cents per gallon**. The county tax rate (ninth cent, SCETS, and local option tax rates) on diesel fuel will increase from 14.8 cents per gallon to **14.9 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 32.9 cents per gallon to **33.2 cents per gallon** statewide.

#### Aviation Fuel

The state tax rate on aviation fuel is **4.27 cents per gallon**.

### Minimum Local Option Tax on Motor Fuel Collected at Fuel Terminals

**Terminal Suppliers** – In addition to the 18.3 cents per gallon of state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 13.9 cents per gallon, a pollutants tax of 2.071 cents per gallon, and an inspection fee of 0.125 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 is 32.325 cents per gallon.

**Wholesalers** – Wholesalers must remit to the Department 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 13.9 cents per gallon collected by terminal suppliers.

A chart listing the 2020 rates for fuel tax, collection allowance, refund, and pollutants tax is on the Department's website at [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel).

### Filing Your Return

Taxpayers obligated to file electronically must use the appropriate method as specified in Rule Chapters 12B-5 and 12-24, Florida Administrative Code. There is a \$5,000 penalty if you do not file electronically when obligated to do so.

Returns are due on the 1st and late after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, returns are timely if filed electronically, postmarked or hand-delivered on the first business day following the 20th.

When you electronically pay only or you electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th to avoid penalty and interest. For a list of payment due dates, visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the current year's *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance.

Check the Department's website in January 2020 for sample copies of the 2020 returns with the new tax rates. Select the "Forms and Publications" option under Quick Links.

**References: Chapter 206, Florida Statutes; Rule Chapters 12B-5 and 12-24, 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 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.

#### **Want the latest tax information?**

- ✓ Subscribe to our tax publications or sign up for due date reminders at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)
- ✓ Visit the [Taxpayer Education](http://floridarevenue.com) webpage at [floridarevenue.com](http://floridarevenue.com) for news about live and recorded tax webinars
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# Revised 2020

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

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8	H	Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax. This schedule is used by qualified mass transit system providers, farmers, commercial fishermen, and aviation ground support companies to determine the refund rate on gasoline (Part II of Form DR-138 and DR-160).
8	I	Shared Collection Allowance Rates – Terminal suppliers and importers may not offset tax by the collection allowance unless 50% of the collection allowance is shared with any purchaser licensed as a wholesaler or terminal supplier in Florida. The rates in this exhibit can be multiplied by the fuel tax paid to calculate the shared collection allowance.

**Exhibit A  
Rate Changes for 2020**

<b>Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)</b>							
	<b>Excise</b>	<b>Sales</b>	<b>9th Cent</b>	<b>Inspection Fee</b>	<b>Local Option</b>	<b>SCETS</b>	<b>Total</b>
<b>All Counties</b>	0.040	0.143	0.00	0.00125	0.06	0.079	*0.32325
<b>* 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>							
<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	0.143	0.01	0.06	0.079	0.332	
<b>Statewide Fuel Taxes on Aviation Fuel</b>							
	<b>State Tax</b>	<b>Effective Date of Tax Rate</b>					
<b>All Counties</b>	0.0427	July 1, 2019					
<b>New Taxes Imposed/Repealed:</b>							
1. Lake County – New ordinance levied an Additional Local Option Tax of 5 cents.							

**Exhibit B  
2020 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	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Baker	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Bay	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Bradford	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Brevard	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Broward	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Calhoun	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Charlotte	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Citrus	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Clay	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Collier	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Columbia	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Miami-Dade	0.183	0.00125	0.01	0.06	0.03	0.079	0.179	0.139	0.04	0.36325
DeSoto	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Dixie	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Duval	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Escambia	0.183	0.00125	0.01	0.06	0.04	0.079	0.189	0.139	0.05	0.37325
Flagler	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Franklin	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Gadsden	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Gilchrist	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Glades	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Gulf	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Hamilton	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Hardee	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Hendry	0.183	0.00125	0.01	0.06	0.02	0.079	0.169	0.139	0.03	0.35325

COUNTY	STATE TAXES	INSPECTION FEE	9TH-CENT	LOCAL OPTION	ADDITIONAL LOCAL OPTION	SCETS	*COUNTY TOTAL	MINIMUM LOCAL OPTION	LOCAL OPTION ABOVE MINIMUM	**TOTAL TAX IMPOSED
Hernando	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Highlands	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Hillsborough	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Holmes	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Indian River	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Jackson	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Jefferson	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Lafayette	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Lake	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Lee	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Leon	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Levy	0.183	0.00125	0.00	0.06	0.05	0.079	0.189	0.139	0.05	0.37325
Liberty	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Madison	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Manatee	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Marion	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Martin	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Monroe	0.183	0.00125	0.01	0.06	0.03	0.079	0.179	0.139	0.04	0.36325
Nassau	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Okaloosa	0.183	0.00125	0.01	0.06	0.03	0.079	0.179	0.139	0.04	0.36325
Okeechobee	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Orange	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Osceola	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Palm Beach	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Pasco	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Pinellas	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Polk	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Putnam	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
St. Johns	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
St. Lucie	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Santa Rosa	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Sarasota	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Seminole	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Sumter	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Suwannee	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Taylor	0.183	0.00125	0.00	0.06	0.00	0.079	0.139	0.139	0.00	0.32325
Union	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Volusia	0.183	0.00125	0.01	0.06	0.05	0.079	0.199	0.139	0.06	0.38325
Wakulla	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Walton	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325
Washington	0.183	0.00125	0.01	0.06	0.00	0.079	0.149	0.139	0.01	0.33325

\* 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 Tax Return 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)	0.32325	Page 4 (Line 8)	0.32325	Page 4 (Line 8)	0.32325	Page 3 (Line 23)	0.32325
	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)							
	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								
Undyed Diesel	Page 4 (Line 10)	0.183	Page 4 (Line 8)	0.183	Page 4 (Line 8)	0.183	Page 3 (Line 23)	0.183
	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)	0.0427	Page 4 (Line 9)	0.0427	Page 4 (Line 9)	0.0427	Page 3 (Line 22)	0.0427
	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)	0.00317	Page 4 (Line 10)	0.00317	Page 4 (Line 10)	0.00317	Page 3 (Line 26)	0.00317
	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)							
Local Option Tax (Gasoline)								
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
Local Option Tax (Undyed Diesel)								
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)	0.079	Page 4 (Line 19)	0.079	Page 4 (Line 19)	0.079	Page 3 (Line 35)	0.079
	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)			
	Page 17 (Line 10)							
Shared Collection Allowance Add-Back Rates (Schedule 12)								
Gasoline	Page 13 (Line 22)	0.000566	Page 13 (Line 22)	0.000566	Page 13 (Line 22)	0.000566		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)**

<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>
1	Alachua	0.010	0.050
2	Baker	0.010	0.000
3	Bay	0.010	0.000
4	Bradford	0.010	0.050
5	Brevard	0.000	0.000
6	Broward	0.010	0.050
7	Calhoun	0.000	0.000
8	Charlotte	0.010	0.050
9	Citrus	0.010	0.050
10	Clay	0.010	0.050
11	Collier	0.010	0.050
12	Columbia	0.010	0.000
13	Miami-Dade	0.010	0.030
14	DeSoto	0.010	0.050
15	Dixie	0.000	0.000
16	Duval	0.000	0.000
17	Escambia	0.010	0.040
18	Flagler	0.010	0.000
19	Franklin	0.000	0.000
20	Gadsden	0.000	0.000
21	Gilchrist	0.010	0.000
22	Glades	0.010	0.000
23	Gulf	0.010	0.000
24	Hamilton	0.000	0.000
25	Hardee	0.010	0.050
26	Hendry	0.010	0.020
27	Hernando	0.010	0.050
28	Highlands	0.010	0.050
29	Hillsborough	0.010	0.000
30	Holmes	0.010	0.000
31	Indian River	0.000	0.000
32	Jackson	0.010	0.000
33	Jefferson	0.010	0.050
34	Lafayette	0.000	0.000
35	Lake	0.010	0.050
36	Lee	0.010	0.050
37	Leon	0.010	0.050
38	Levy	0.000	0.050
39	Liberty	0.010	0.000
40	Madison	0.010	0.050
41	Manatee	0.010	0.050
42	Marion	0.010	0.050
43	Martin	0.010	0.050
44	Monroe	0.010	0.030
45	Nassau	0.010	0.050
46	Okaloosa	0.010	0.030
47	Okeechobee	0.010	0.050
48	Orange	0.000	0.000
49	Osceola	0.010	0.050
50	Palm Beach	0.010	0.050
51	Pasco	0.010	0.050
52	Pinellas	0.010	0.000
53	Polk	0.010	0.050
54	Putnam	0.010	0.050
55	St. Johns	0.000	0.000
56	St. Lucie	0.010	0.050
57	Santa Rosa	0.010	0.050
58	Sarasota	0.010	0.050

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
59	Seminole	0.010	0.000
60	Sumter	0.010	0.000
61	Suwannee	0.010	0.050
62	Taylor	0.000	0.000
63	Union	0.010	0.000
64	Volusia	0.010	0.050
65	Wakulla	0.010	0.000
66	Walton	0.010	0.000
67	Washington	0.010	0.000

**Exhibit E  
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 and Other Lubricants
	0.00	0.059	Solvents
	0.05	0.00119	Petroleum Products, Chlorine, and Pesticides
	0.00	5.00	Perchloroethylene
	0.02	0.00048	Ammonia
Inland Protection			
206.9935(3)	0.80	0.01904	Rate applies to all applicable product types

**Exhibit F  
Refund Rates**

Application for Fuel Tax Refund						
	Mass Transit System Provider Fuel Tax Return	Local Government User of Diesel Fuel Tax Return	Non-Public Schools	Municipalities, Counties, and School Districts	Agriculture, Aquacultural, Commercial Fishing, and Commercial Aviation Purposes	Mass Transit System Users
<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>
Gasoline – State Tax						
Credit/Refund Rate	See Exhibit G	0.153	0.143	0.153	0.153/**0.143	0.143
**0.143 applies to commercial aviation purposes only						
Gasoline – Local Option Tax						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
Undyed Diesel						
Credit/Refund Rate (On-Road Use)	0.282	0.153	0.143	0.153	NA	0.143
Credit/Refund Rate (Off-Road Use)	NA	0.332	NA	NA	NA	NA
Undyed Diesel – Local Option Tax						
Credit/Refund Rate (On-Road Use)	NA	NA	NA	NA	NA	0.139
Dyed Diesel (Tax Due)						
Tax Rate (On-Road Use)	0.05	0.179	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	0.332	35	Lake	0.332
2	Baker	0.282	36	Lee	0.332
3	Bay	0.282	37	Leon	0.332
4	Bradford	0.332	38	Levy	0.332
5	Brevard	0.282	39	Liberty	0.282
6	Broward	0.332	40	Madison	0.332
7	Calhoun	0.282	41	Manatee	0.332
8	Charlotte	0.332	42	Marion	0.332
9	Citrus	0.332	43	Martin	0.332
10	Clay	0.332	44	Monroe	0.312
11	Collier	0.332	45	Nassau	0.332
12	Columbia	0.282	46	Okaloosa	0.312
13	Miami-Dade	0.312	47	Okeechobee	0.332
14	DeSoto	0.332	48	Orange	0.282
15	Dixie	0.282	49	Osceola	0.332
16	Duval	0.282	50	Palm Beach	0.332
17	Escambia	0.322	51	Pasco	0.332
18	Flagler	0.282	52	Pinellas	0.282
19	Franklin	0.282	53	Polk	0.332
20	Gadsden	0.282	54	Putnam	0.332
21	Gilchrist	0.282	55	St. Johns	0.282
22	Glades	0.282	56	St. Lucie	0.332
23	Gulf	0.282	57	Santa Rosa	0.332
24	Hamilton	0.282	58	Sarasota	0.332
25	Hardee	0.332	59	Seminole	0.282
26	Hendry	0.302	60	Sumter	0.282
27	Hernando	0.332	61	Suwannee	0.332
28	Highlands	0.332	62	Taylor	0.282
29	Hillsborough	0.282	63	Union	0.282
30	Holmes	0.282	64	Volusia	0.332
31	Indian River	0.282	65	Wakulla	0.282
32	Jackson	0.282	66	Walton	0.282
33	Jefferson	0.332	67	Washington	0.282
34	Lafayette	0.282			

**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	0.189	35	Lake	0.189
2	Baker	0.139	36	Lee	0.189
3	Bay	0.139	37	Leon	0.189
4	Bradford	0.189	38	Levy	0.189
5	Brevard	0.139	39	Liberty	0.139
6	Broward	0.189	40	Madison	0.189
7	Calhoun	0.139	41	Manatee	0.189
8	Charlotte	0.189	42	Marion	0.189
9	Citrus	0.189	43	Martin	0.189
10	Clay	0.189	44	Monroe	0.169
11	Collier	0.189	45	Nassau	0.189
12	Columbia	0.139	46	Okaloosa	0.169
13	Miami-Dade	0.169	47	Okeechobee	0.189
14	DeSoto	0.189	48	Orange	0.139
15	Dixie	0.139	49	Osceola	0.189
16	Duval	0.139	50	Palm Beach	0.189
17	Escambia	0.179	51	Pasco	0.189
18	Flagler	0.139	52	Pinellas	0.139
19	Franklin	0.139	53	Polk	0.189
20	Gadsden	0.139	54	Putnam	0.189
21	Gilchrist	0.139	55	St. Johns	0.139
22	Glades	0.139	56	St. Lucie	0.189
23	Gulf	0.139	57	Santa Rosa	0.189
24	Hamilton	0.139	58	Sarasota	0.189
25	Hardee	0.189	59	Seminole	0.139
26	Hendry	0.159	60	Sumter	0.139
27	Hernando	0.189	61	Suwannee	0.189
28	Highlands	0.189	62	Taylor	0.139
29	Hillsborough	0.139	63	Union	0.139
30	Holmes	0.139	64	Volusia	0.189
31	Indian River	0.139	65	Wakulla	0.139
32	Jackson	0.139	66	Walton	0.139
33	Jefferson	0.189	67	Washington	0.139
34	Lafayette	0.139			

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

**Exhibit I**  
**Shared Collection Allowance Rates**

	Gasoline	Undyed Diesel Fuel	Aviation Fuel
Fuel Tax Paid × Shared Collection Allowance Rate = Shared Collection Allowance	0.000566	0.00335	0.001
<b>Example</b>			
Gallons	50,000	50,000	50,000
State Fuel Tax Rate	<u>0.32325</u>	<u>0.183</u>	<u>0.0427</u>
Fuel Tax Paid	\$16,162.50	\$9,150.00	\$2,135.00
Shared Collection Allowance Rate	<u>0.000566</u>	<u>0.00335</u>	<u>0.001</u>
Shared Collection Allowance	\$9.15	\$30.65	\$2.14