



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 09B05-02

Date Issued:  
November 6, 2009

### **Fuel Taxes Adjusted Beginning January 1, 2010**

Beginning January 1, 2010, the statewide tax rates on motor fuel and diesel fuel will decrease. 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 decrease from 16.1 cents per gallon to **16.0 cents per gallon**. Please see the enclosed *2010 Motor Fuel Tax Rates* chart for the appropriate fuel tax for your county.

#### **Diesel Fuel**

The tax rate on diesel fuel will decrease from 29.8 cents per gallon to **29.6 cents per gallon** statewide. This rate is based on the total of the state tax rate on diesel fuel, which will decrease from 16.1 cents per gallon to 16.0 cents per gallon, and the ninth cent, SCETS, and local option tax rates, which will decrease from 13.7 cents per gallon to 13.6 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 Collected at Fuel Terminals**

**Terminal Suppliers** – In addition to the 16.0 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a minimum local option fuel tax in the amount of 10.5 cents on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on motor fuel sold to wholesalers shall be 26.5 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 10.5 cents per gallon collected by terminal suppliers.

### **Filing Your Return**

January 2010 returns, reflecting new tax rates, will be mailed to fuel tax licensees in mid-January. The January return is due February 1, 2010, and is late after February 22, 2010. Failure to properly file a tax return may result in the assessment of penalty and interest and loss of the collection allowance. Taxpayers obligated to file electronically must use the appropriate method as defined by the Florida Administrative Code.

**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](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.

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, Building L, Tallahassee, FL 32399-0112.

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