

**Florida Department of Revenue
Tax Information Publication**

**TIP 06B05-06
Dated January 12, 2007**

**A CLARIFICATION TO REPORTING REQUIREMENTS FOR LOCAL GOVERNMENT USERS AND MASS
TRANSIT SYSTEM PROVIDERS**

Local Government Users and Mass Transit System Providers are not authorized to report and receive a credit on tax-free gains when filing a Local Government User Fuel Tax Return or a Mass Transit System Provider Fuel Tax Return.

Chapter 206, Florida Statutes, limits the authority granted for reporting tax-free gains solely to licensed terminal suppliers, importers, exporters, blenders, and wholesalers. Local Government Users and Mass Transit System Providers are not permitted such authority. Therefore, beginning January 1, 2007, the Department must disallow any credits that originated from tax-free gains. Local Government Users or Mass Transit System Providers will be required to subtract any gains listed on Line 4 from the gasoline or undyed diesel gallons that were reported used on-highway (Line 3(c)). The difference will be reported as gallons entitled to a credit on the Local Government and Mass Transit Provider returns.

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 or 850-488-6800.

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, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.