



Florida Department of Revenue
Tax Information Publication

TIP

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Biodiesel Manufactured by Secondary Schools

Effective July 1, 2010, a public or private secondary school that manufactures less than 1,000 gallons of biodiesel yearly is exempt from the diesel fuel tax. The biodiesel must be for use at the school, by its employees, or by its students.

A school meeting these requirements does not have to get a license or pay the diesel fuel tax required under Chapter 206, Florida Statutes. Any secondary school that manufactures 1,000 gallons or more yearly or uses the biodiesel for a purpose other than the exempt purpose must obtain a license as a wholesaler and pay tax monthly on the total volume of biodiesel manufactured.

References: Chapter 206, Part II, Florida Statutes; Chapter 2010-195, Laws of Florida (CS/SB 1730)

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.

Don't delay-save today!

You can **pay overdue taxes with no penalty and reduced interest under Florida's Tax Amnesty Program**, July 1 to September 30, 2010. All taxes administered by the Department of Revenue are eligible, except unemployment tax and Miami-Dade County Lake Belt Fees. Visit www.myflorida.com/dor/amnesty to find out more.