



## Tax Information Publication

# TIP

No: 17B05-03

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### Fuel Tax Rates Adjusted Beginning January 1, 2018

Beginning January 1, 2018, 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 17.4 cents per gallon to **17.7 cents per gallon**. The local option rate varies by county and the ninth cent will remain the same. The SCETS rate will increase from 7.4 cents per gallon to **7.6 cents per gallon**. The inspection fee on motor fuel will remain **.125 cents per gallon**. For a list of local option rates by county, review the *Motor Fuel Tax Rates* chart available on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

#### Diesel Fuel

The state tax rate on diesel fuel will increase from 17.4 cents per gallon to **17.7 cents per gallon**. The county tax rate (ninth cent, SCETS, and local option tax rates) on diesel fuel will increase from 14.4 cents per gallon to **14.6 cents per gallon** statewide. The total state and county rates on diesel fuel will increase from 31.8 cents per gallon to **32.3 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 17.7 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a **minimum local option fuel tax of 13.6 cents per gallon and an inspection fee of .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 31.425 cents per gallon.

**Wholesalers** – Wholesalers must remit to the Department of Revenue 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 13.6 cents per gallon collected by terminal suppliers.

A chart listing the 2018 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 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following the collection period. If the 20<sup>th</sup> is a Saturday, Sunday, state or federal holiday, returns are timely if filed electronically, postmarked or hand-delivered on the first business day following the 20<sup>th</sup>.

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 not later than 5:00 p.m., ET, on the business day prior to the 20<sup>th</sup> to avoid penalty and interest. For a list of payment due dates, visit the Department's Forms and Publications web page and select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659) under the e-Services 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 of 2018 for sample copies of the 2018 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.**

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# Revised 2018 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates

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**Exhibit A  
Rate Changes for 2018**

<b>Statewide Fuel Taxes on Motor Fuel (Gasoline, Gasohol, and Fuel Grade Ethanol)</b>							
	<b>Excise</b>	<b>Sales</b>	<b>9<sup>th</sup> Cent</b>	<b>Inspection Fee</b>	<b>Local Option</b>	<b>SCETS</b>	<b>Total</b>
<b>All Counties</b>	0.040	0.137	0.00	.00125	0.06	0.076	0.31425*
*- 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>Statewide Fuel Taxes on Undyed Diesel Fuel</b>							
	<b>Excise</b>	<b>Sales</b>	<b>9<sup>th</sup> Cent</b>	<b>Local Option</b>	<b>SCETS</b>	<b>Total</b>	
<b>All Counties</b>	0.040	0.137	0.01	0.06	0.076	0.323	
<b>Statewide Fuel Taxes on Aviation Fuel</b>							
	<b>State Tax</b>						
<b>All Counties</b>	.069						
<b>New Taxes Imposed/Repealed:</b>							
1. Clay County - Ordinance number 2017-14 levies an Additional Local Option Tax of five cents.							
2. Jefferson County - Ordinance number 2017-092617-01 levies an Additional Local Option Tax of five cents.							
3. Levy County - Ordinance number 2017-04 levies an Additional Local Option Tax of five cents.							

**Exhibit B  
2018 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	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Baker	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Bay	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Bradford	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Brevard	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Broward	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Calhoun	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Charlotte	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Citrus	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Clay	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Collier	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Columbia	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Miami-Dade	0.177	0.00125	0.01	0.06	0.03	0.076	0.176	0.136	0.04	0.35425
DeSoto	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Dixie	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Duval	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Escambia	0.177	0.00125	0.01	0.06	0.04	0.076	0.186	0.136	0.05	0.36425

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
Flagler	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Franklin	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Gadsden	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Gilchrist	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Glades	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Gulf	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Hamilton	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Hardee	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Hendry	0.177	0.00125	0.01	0.06	0.02	0.076	0.166	0.136	0.03	0.34425
Hernando	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Highlands	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Hillsborough	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Holmes	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Indian River	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Jackson	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Jefferson	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Lafayette	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Lake	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Lee	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Leon	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Levy	0.177	0.00125	0.00	0.06	0.05	0.076	0.186	0.136	0.05	0.36425
Liberty	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Madison	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Manatee	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Marion	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Martin	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Monroe	0.177	0.00125	0.01	0.06	0.03	0.076	0.176	0.136	0.04	0.35425
Nassau	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Okaloosa	0.177	0.00125	0.01	0.06	0.03	0.076	0.176	0.136	0.04	0.35425
Okeechobee	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Orange	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Osceola	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Palm Beach	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Pasco	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Pinellas	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Polk	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Putnam	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
St. Johns	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
St. Lucie	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Santa Rosa	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Sarasota	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Seminole	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Sumter	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Suwannee	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Taylor	0.177	0.00125	0.00	0.06	0.00	0.076	0.136	0.136	0.00	0.31425
Union	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Volusia	0.177	0.00125	0.01	0.06	0.05	0.076	0.196	0.136	0.06	0.37425
Wakulla	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Walton	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425
Washington	0.177	0.00125	0.01	0.06	0.00	0.076	0.146	0.136	0.01	0.32425

\* 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 Form 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)	0.31425	Page 4 (Line 8)	0.31425	Page 4 (Line 8)	0.31425	Page 3 (Line 23)	0.31425
	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)	0.177	Page 4 (Line 8)	0.177	Page 4 (Line 8)	0.177	Page 3 (Line 23)	0.177
	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)	0.069	Page 4 (Line 9)	0.069	Page 4 (Line 9)	0.069	Page 3 (Line 22)	0.069
	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)	0.00323	Page 4 (Line 10)	0.00323	Page 4 (Line 10)	0.00323	Page 3 (Line 26)	0.00323
	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	Page 4 (Line 21)	0.076	Page 4 (Line 19)	0.076	Page 4 (Line 19)	0.076	Page 3 (Line 35)	0.076

Tax Not Entitled to Collection Allowance	Page 13 (Line 14)		Page 13 (Line 14)		Page 13 (Line 14)		
	Page 17 (Line 10)						
<b>Shared Collection Allowance Add-back Rates (Schedule 12)</b>							
Gasoline	Page 13 (Line 22)	0.00161	Page 13 (Line 22)	0.00161	Page 13 (Line 22)	0.00161	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)**

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
1	Alachua	0.010	0.050
2	Baker	0.010	0.000
3	Bay	0.010	0.000
4	Bradford	0.000	0.000
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	0.000
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	0.000
46	Okaloosa	0.010	0.030
47	Okeechobee	0.010	0.050
48	Orange	0.000	0.000

County Code	County Name	Local Option Tax Entitled to Collection Allowance	Local Option Tax Not Entitled to Collection Allowance
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
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	.147	.137	.147	.147/ .137**	.137
**- .134 applies to commercial aviation purposes only.						



Form Number	DR-309633	DR-309634	DR-190	DR-189	DR-138	DR-160
<b>Gasoline – Local Option tax</b>						
Credit/Refund Rate	See Exhibit G	NA	NA	NA	See Exhibit H	See Exhibit H
<b>Undyed Diesel</b>						
Credit/Refund Rate (On-road Use)	.273	.147	.137	.147	NA	.137
Credit/Refund Rate (Off-road Use)	NA	.323	NA	NA	NA	NA
<b>Undyed Diesel – Local Option Tax</b>						
Credit/Refund Rate (On-road Use)	NA	NA	NA	NA	NA	.136
<b>Dyed Diesel (Tax Due)</b>						
Tax Rate (On-road Use)	.05	.176	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	0.323	35	Lake	0.273
2	Baker	0.273	36	Lee	0.323
3	Bay	0.273	37	Leon	0.323
4	Bradford	0.273	38	Levy	0.323
5	Brevard	0.273	39	Liberty	0.273
6	Broward	0.323	40	Madison	0.323
7	Calhoun	0.273	41	Manatee	0.323
8	Charlotte	0.323	42	Marion	0.323
9	Citrus	0.323	43	Martin	0.323
10	Clay	0.323	44	Monroe	0.303
11	Collier	0.323	45	Nassau	0.273
12	Columbia	0.273	46	Okaloosa	0.303
13	Miami-Dade	0.303	47	Okeechobee	0.323
14	DeSoto	0.323	48	Orange	0.273
15	Dixie	0.273	49	Osceola	0.323
16	Duval	0.273	50	Palm Beach	0.323
17	Escambia	0.313	51	Pasco	0.323
18	Flagler	0.273	52	Pinellas	0.273
19	Franklin	0.273	53	Polk	0.323
20	Gadsden	0.273	54	Putnam	0.323
21	Gilchrist	0.273	55	St. Johns	0.273
22	Glades	0.273	56	St. Lucie	0.323
23	Gulf	0.273	57	Santa Rosa	0.323
24	Hamilton	0.273	58	Sarasota	0.323
25	Hardee	0.323	59	Seminole	0.273
26	Hendry	0.293	60	Sumter	0.273
27	Hernando	0.323	61	Suwannee	0.323
28	Highlands	0.323	62	Taylor	0.273
29	Hillsborough	0.273	63	Union	0.273
30	Holmes	0.273	64	Volusia	0.323
31	Indian River	0.273	65	Wakulla	0.273
32	Jackson	0.273	66	Walton	0.273
33	Jefferson	0.323	67	Washington	0.273
34	Lafayette	0.273			

**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	0.186	35	Lake	0.136
2	Baker	0.136	36	Lee	0.186
3	Bay	0.136	37	Leon	0.186
4	Bradford	0.136	38	Levy	0.186
5	Brevard	0.136	39	Liberty	0.136
6	Broward	0.186	40	Madison	0.186
7	Calhoun	0.136	41	Manatee	0.186
8	Charlotte	0.186	42	Marion	0.186
9	Citrus	0.186	43	Martin	0.186
10	Clay	0.186	44	Monroe	0.166
11	Collier	0.186	45	Nassau	0.136
12	Columbia	0.136	46	Okaloosa	0.166
13	Miami-Dade	0.166	47	Okeechobee	0.186
14	DeSoto	0.186	48	Orange	0.136
15	Dixie	0.136	49	Osceola	0.186
16	Duval	0.136	50	Palm Beach	0.186
17	Escambia	0.176	51	Pasco	0.186
18	Flagler	0.136	52	Pinellas	0.136
19	Franklin	0.136	53	Polk	0.186
20	Gadsden	0.136	54	Putnam	0.186
21	Gilchrist	0.136	55	St. Johns	0.136
22	Glades	0.136	56	St. Lucie	0.186
23	Gulf	0.136	57	Santa Rosa	0.186
24	Hamilton	0.136	58	Sarasota	0.186
25	Hardee	0.186	59	Seminole	0.136
26	Hendry	0.156	60	Sumter	0.136
27	Hernando	0.186	61	Suwannee	0.186
28	Highlands	0.186	62	Taylor	0.136
29	Hillsborough	0.136	63	Union	0.136
30	Holmes	0.136	64	Volusia	0.186
31	Indian River	0.136	65	Wakulla	0.136
32	Jackson	0.136	66	Walton	0.136
33	Jefferson	0.186	67	Washington	0.136
34	Lafayette	0.136			

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	Aviation
.00161	.00335	.001