



## Tax Information Publication

# TIP

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### New Fuel Tax Exemption for Terminal Suppliers

Beginning July 1, 2018, terminal suppliers may purchase fuel tax-free from another terminal supplier for export if all the following apply:

- The purchasing terminal supplier must sell the fuel to a licensed exporter for immediate export;
- The purchasing terminal supplier must designate the out-of-state destination of the fuel to the selling terminal supplier;
- The purchasing terminal supplier is licensed in the state of destination and has supplied the selling terminal supplier with that license number;
- The licensed exporter has not been barred from making tax-free exports by the Department for violation of section 206.051(5), Florida Statutes; and
- The selling terminal supplier collects and remits to the state of destination all taxes imposed by the destination state.

#### Filing Requirements

**Electronic Filers** – Use the following procedures if you file your tax return electronically.

- Selling Terminal Supplier – Report the sale of fuel to the purchasing terminal supplier on Form DR-309631, *Terminal Supplier Fuel Tax Return, Schedule 6C, Gallons Delivered – Tax Collected by Supplier from Purchaser for Another State*.
- Purchasing Terminal Supplier – Report the receipt of fuel from the selling terminal supplier on Form DR-309631, *Terminal Supplier Fuel Tax Return, Schedule 1B, Gallons Received from Supplier for Export – Other States Taxes Paid*. This is a new schedule that will be available electronically beginning with the July 2018 applied period. Report the sale of fuel to the licensed exporter on Form DR-309631, *Terminal Supplier Fuel Tax Return, Schedule 6C, Gallons Delivered – Tax Collected by Supplier from Purchaser for Another State*.
- Exporter – Report the receipt of fuel from the selling terminal supplier on Form DR-309638, *Exporter Fuel Tax Return, Schedule 1B, Gallons Received/Exported – Other States Taxes Paid*.

**Paper Filers** – Use the following procedures if you file a paper tax return.

- Selling Terminal Supplier – Report the sale of fuel to the purchasing terminal supplier on Form DR-309631, *Terminal Supplier Fuel Tax Return, Schedule 6C, Gallons Delivered – Tax Collected by Supplier from Purchaser for Another State*.
- Purchasing Terminal Supplier –
  - July 2018 Applied Period – Although **Schedule 1B** will not be listed as an option on the paper return, identify qualified transactions as **Schedule 1B** on your Schedule of Receipts (page 7 or 8). Combine the total from this schedule with the total transactions reported on Form DR-309631, *Terminal Supplier Fuel Tax Return, Schedule 2B, Total Product Received or Blended – Florida Tax Unpaid* on Page 5, Section 1, Line 4.

- August 2018 Forward – Report the receipt of fuel from the selling terminal supplier on Form DR-309631, *Terminal Supplier Fuel Tax Return, **Schedule 1B**, Gallons Received from Supplier for Export – Other States Taxes Paid*. This is a new schedule that will be available beginning with your August 2018 return. Report the sale of fuel to the licensed exporter on Form DR-309631, *Terminal Supplier Fuel Tax Return, **Schedule 6C**, Gallons Delivered – Tax Collected by Supplier from Purchaser for Another State*.
- Exporter – Report the receipt of fuel from the selling terminal supplier on Form DR-309638, *Exporter Fuel Tax Return, **Schedule 1B**, Gallons Received/Exported – Other States Taxes Paid*.

**References: Section 27, Chapter 2018-118, Laws of Florida; Section 206.052, Florida Statutes**

#### **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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