

2010 MOTOR FUEL TAX RATES

COUNTY	Constitutional Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Fuel Sales Tax	TOTAL STATE FUEL TAXES	Ninth-cent Fuel Tax	Local Option Fuel Tax	Additional Local Option Fuel Tax	SCETS Tax	TOTAL COUNTY FUEL TAXES	TOTAL STATE AND COUNTY FUEL TAXES	Minimum Local Option Tax	Local Option Tax Above Minimum
Alachua	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Baker	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Bay	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Bradford	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Brevard	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Broward	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Calhoun	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Charlotte	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Citrus	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Clay	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Collier	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Columbia	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Dade	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.03	\$0.066	\$0.166	\$0.326	\$0.105	\$0.061
DeSoto	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Dixie	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Duval	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Escambia	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Flagler	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Franklin	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.05	\$0.00	\$0.055	\$0.105	\$0.265	\$0.105	\$0.000
Gadsden	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Gilchrist	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Glades	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Gulf	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Hamilton	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Hardee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Hendry	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.02	\$0.066	\$0.156	\$0.316	\$0.105	\$0.051
Hernando	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.02	\$0.066	\$0.156	\$0.316	\$0.105	\$0.051
Highlands	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Hillsborough	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Holmes	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Indian River	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Jackson	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Jefferson	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031

2010 MOTOR FUEL TAX RATES Continued

COUNTY	Constitutional Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Fuel Sales Tax	TOTAL STATE FUEL TAXES	Ninth-cent Fuel Tax	Local Option Fuel Tax	Additional Local Option Fuel Tax	SCETS Tax	TOTAL COUNTY FUEL TAXES	TOTAL STATE AND COUNTY FUEL TAXES	Minimum Local Option Tax	Local Option Tax Above Minimum
Lafayette	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Lake	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Lee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Leon	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Levy	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Liberty	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Madison	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Manatee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Marion	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Martin	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Monroe	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.03	\$0.066	\$0.166	\$0.326	\$0.105	\$0.061
Nassau	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Okaloosa	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Okeechobee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Orange	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Osceola	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Palm Beach	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Pasco	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Pinellas	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Polk	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Putnam	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
St. Johns	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
St. Lucie	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Santa Rosa	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Sarasota	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Seminole	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Sumter	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Suwannee	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Taylor	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.00	\$0.06	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Union	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.05	\$0.00	\$0.066	\$0.126	\$0.286	\$0.105	\$0.021
Volusia	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.05	\$0.066	\$0.186	\$0.346	\$0.105	\$0.081
Wakulla	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Walton	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031
Washington	\$0.02	\$0.01	\$0.01	\$0.120	\$0.160	\$0.01	\$0.06	\$0.00	\$0.066	\$0.136	\$0.296	\$0.105	\$0.031

2010 FUEL AND POLLUTANT TAX INFORMATION

Tax Rates

MINIMUM STATEWIDE FUEL TAXES ON MOTOR FUEL						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.04	\$0.12	\$0.00	\$0.05	\$0.055	\$0.265
Minimum Local Option Tax on motor fuel shall be collected by terminal suppliers at the point of removal through the loading rack. Local Option Tax above the minimum shall be collected and remitted by licensed wholesalers and terminal suppliers upon each sale, delivery, or consignment to retail dealers, resellers, and end users (see 2010 Motor Fuel Tax Rate Chart).						

COUNTY MOTOR FUEL RATE CHANGES FOR 2010
Marion County imposed 5¢ Additional Local Option Tax - Ord # 2009-03
Monroe County imposed 1¢ Ninth Cent Tax - Ord # 2009-015
Monroe County imposed 3¢ Additional Local Option Tax - Ord #2009-016
Putnam County imposed 5¢ Additional Local Option Tax - Ord #2009-19
Putnam County imposed 1¢ Ninth Cent Tax - Ord # 2009-20

Collection Allowance (sales and excise tax on motor fuel)	0.00328
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STATEWIDE FUEL TAXES ON UNDYED DIESEL FUEL						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.04	\$0.12	\$0.01	\$0.06	\$0.066	\$0.296

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 & Other Lubricants
	\$0.00	\$0.059	Solvents
	\$0.05	\$0.0012	Petroleum Products, Chlorine, Pesticides
	\$0.00	\$5.00	Perchloroethylene
	\$0.02	\$0.00048	Ammonia
INLAND PROTECTION			
206.9935(3)	\$0.80	\$0.019	Rate applies to all applicable product types

Refund Rates

MUNICIPALITIES, COUNTIES & SCHOOL DISTRICTS REFUNDS						
EXCISE TAX (Constitutional, County & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (On-Road Use)						
\$0.010	\$0.120	\$0.000	\$0.000	\$0.000	\$0.000	\$0.130
DIESEL REFUND (On-road Use)						
\$0.010	\$0.120	\$0.000	\$0.000	\$0.000	\$0.000	\$0.130

MASS TRANSIT SYSTEMS REFUNDS						
EXCISE TAX (Constitutional, County & Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (Maximum Refund Rate)						
\$0.000	\$0.120	\$0.000	\$0.060	\$0.050	\$0.066	\$0.296
DIESEL REFUND						
\$0.000	\$0.120	\$0.000	\$0.060	\$0.000	\$0.066	\$0.246

FARMERS & COMMERCIAL FISHERMEN REFUNDS (MOTOR FUEL)						
EXCISE TAX (Constitutional, County, Municipal)	FUEL SALES TAX	NINTH- CENT FUEL TAX	LOCAL OPTION FUEL TAX	ADDITIONAL LOCAL OPTION FUEL TAX	SCETS TAX	TOTAL
GASOLINE REFUND (Maximum Refund Rate)						
\$0.010	\$0.120	\$0.000	\$0.060	\$0.050	\$0.066	\$0.306
DIESEL REFUND						
\$0.010	\$0.120	\$0.000	\$0.060	\$0.000	\$0.066	\$0.256