

2011 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	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Baker	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Bay	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Bradford	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Brevard	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Broward	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Calhoun	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Charlotte	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Citrus	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Clay	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Collier	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Columbia	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Miami-Dade	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.03	\$0.068	\$0.168	\$0.330	\$0.106	\$0.062
DeSoto	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Dixie	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Duval	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Escambia	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Flagler	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Franklin	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.05	\$0.00	\$0.056	\$0.106	\$0.268	\$0.106	\$0.000
Gadsden	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Gilchrist	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Glades	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Gulf	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Hamilton	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Hardee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Hendry	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.02	\$0.068	\$0.158	\$0.320	\$0.106	\$0.052
Hernando	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.02	\$0.068	\$0.158	\$0.320	\$0.106	\$0.052
Highlands	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Hillsborough	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Holmes	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Indian River	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Jackson	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Jefferson	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Lafayette	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022

2011 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
Lake	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Lee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Leon	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Levy	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Liberty	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Madison	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Manatee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Marion	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Martin	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Monroe	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.03	\$0.068	\$0.168	\$0.330	\$0.106	\$0.062
Nassau	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Okaloosa	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Okeechobee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Orange	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Osceola	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Palm Beach	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Pasco	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Pinellas	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Polk	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Putnam	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
St. Johns	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
St. Lucie	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Santa Rosa	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Sarasota	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Seminole	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Sumter	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Suwannee	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Taylor	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.00	\$0.06	\$0.00	\$0.068	\$0.128	\$0.290	\$0.106	\$0.022
Union	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Volusia	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.05	\$0.068	\$0.188	\$0.350	\$0.106	\$0.082
Wakulla	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Walton	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032
Washington	\$0.02	\$0.01	\$0.01	\$0.122	\$0.162	\$0.01	\$0.06	\$0.00	\$0.068	\$0.138	\$0.300	\$0.106	\$0.032

2011 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	\$0.122	\$0.00	\$0.05	\$0.056	\$0.268

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 2011 Motor Fuel Tax Rate Chart).

COUNTY MOTOR FUEL RATE CHANGES FOR 2011	
Union County imposed 1¢ Local Option Tax - Ordinance #2012-03	

Collection Allowance (sales and excise tax on motor fuel)	0.00326
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STATEWIDE FUEL TAXES ON UNDYED DIESEL FUEL						
	Excise	Sales	9th Cent	Local Option	SCETS	Total
All Counties	\$0.04	\$0.122	\$0.01	\$0.06	\$0.068	\$0.300

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	\$0.122	\$0.000	\$0.000	\$0.000	\$0.000	\$0.132
DIESEL REFUND (On-Road Use)						
\$0.010	\$0.122	\$0.000	\$0.000	\$0.000	\$0.000	\$0.132

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 (Maximun Refund Rate)						
\$0.000	\$0.122	\$0.000	\$0.060	\$0.050	\$0.068	\$0.300
DIESEL REFUND						
\$0.000	\$0.122	\$0.000	\$0.060	\$0.000	\$0.068	\$0.250

FARMERS & COMMERCIAL FISHERMEN 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 (Maximun Refund Rate)						
\$0.010	\$0.122	\$0.000	\$0.060	\$0.050	\$0.068	\$0.310
DIESEL REFUND						
\$0.010	\$0.122	\$0.000	\$0.060	\$0.000	\$0.068	\$0.260

COMMERCIAL AVIATION REFUND (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 (Maximun Refund Rate)						
\$0.000	\$0.122	\$0.000	\$0.060	\$0.050	\$0.068	\$0.300