



Tax Information Publication

TIP

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Florida Motor Fuel Tax Relief Act of 2022 – October 1, 2022 Through October 31, 2022 Local Governments and Mass Transit System Operators

The Florida Motor Fuel Tax Relief Act of 2022 reduces the tax rate on motor fuel by 25.3 cents per gallon from Saturday, October 1, 2022 through Monday, October 31, 2022. The reduced tax rate applies to all gasoline products, any product blended with gasoline, or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

The tax rates reduced by the Florida Motor Fuel Tax Relief Act of 2022 include the Municipal (excise), County (excise), Fuel Sales, and State Comprehensive Enhanced Transportation System (SCETS) taxes. See the chart below for an overview of the fuel taxes that are affected by the rate reduction and the months for which the rate reduction would apply.

2022 Tax Rate Chart:

Tax Rate Period	Excise	Sales	Ninth-Cent	Inspection Fee	Local Option	SCETS
01/2022 to 09/2022, 11/2022 and 12/2022	4 cents	15 cents	Varies by County (0 to 1 cents) (no change)	0.125 cents	Varies by County (7 to 11 cents) (no change)	8.3 cents
10/2022	2 cents	0 cents	Varies by County (0 to 1 cents) (no change)	0.125 cents	Varies by County (7 to 11 cents) (no change)	0 cents

A chart with all modified tax, collection allowance, and refund rates is located on the Department of Revenue's (Department) website at floridarevenue.com/taxes/rates.

Filing Requirements

Licensed local governments and mass transit system operators will be charged a reduced tax rate on motor fuel for the duration of the tax relief period. The reduced tax rate includes 2 cents of the Excise Tax, Inspection Fee, and applicable minimum Local Option taxes.

Licensed local governments and mass transit system operators will continue to file a monthly return (Form DR-309633 or Form DR-309634) using the Department's web-based application. Report all transactions, including sales and purchases, with the reduced tax rate, inventory, and off- and on-road usage.

Rate Adjustments

The Department will reconcile, using a proration, your beginning inventory and tax-reduced paid purchases made during the holiday. The gallons will be prorated on a first-in, first-out basis.

Example: A taxpayer has a beginning inventory of 2,000 gallons, purchased 5,000 gallons at the tax-reduced rate and has disbursed 3,000 refund-eligible gallons. The taxpayer will receive a full refund on 2,000 gallons and no refund for the remaining 1,000 gallons. The taxpayer will be refunded the full 16 cent rate on eligible gallons where the full tax rate was paid. The taxpayer will not be refunded on fuel when it is purchased at the reduced tax rate during the month of October 2022. The calculation will

occur after the tax reduction period has ended and the October 2022 return has been filed with the Department.

For more information on how the Department will calculate the October 2022 returns, the alternative tax calculation worksheet can be found at floridarevenue.com/motorfuel.

Note:

- The Florida Motor Fuel Tax Relief Act of 2022 does not affect the taxes imposed on diesel or aviation fuel.
- The electronic filing application and paper returns will not prorate refundable gallons between tax paid in full inventory and gallons purchased at the reduced tax rate. Use the supplemental worksheet to calculate the true refund amount for the tax reduction period.

Visit floridarevenue.com/SalesTaxHolidays for additional information regarding the fuel tax holiday.

References: Section 47, Chapter 2022-97, Laws of Florida; Sections 206.23 and 206.41, 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 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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