## 2022 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

		Motor Fuel Tax Rates (# of Cents Per Gallon)											untv-lmn	sed	Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal	State County (Local Option)							Intion)		Unutilized County-Imposed Motor Fuel Taxes				Federal State				County (Local Option)			
	Fuel	Fuel		Constit.	County	Municipal	Ninth-cent	1-6 Cents	1-5 Cents	Total	Ninth-cent	1-6 Cents	1-5 Cents	Total	Fuel	Fuel	State	Fuel	Ninth-cent	1-6 Cents	1-5 Cents	-
	Excise	Sales	SCETS	Fuel	Fuel	Fuel	Fuel	Fuel	Fuel		Fuel	Fuel	Fuel	Unutilized		Sales	SCETS	Excise	Fuel	Fuel	Fuel	Total
County	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax
Alachua	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Baker	18.4	15.0	8.3	2	1	1	1	6	0	52.7 52.7	0	0	5	5	24.4	15.0	8.3 8.3	4	1	6	n/a	58.7
Bay Bradford	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	5	57.7	0	0	5 0	5 0	24.4 24.4	15.0 15.0	8.3	4	1	6	n/a n/a	58.7 58.7
Brevard	18.4	15.0	8.3	2	1	1	0	6	0	51.7	1	0	5	6	24.4	15.0	8.3	4	1	6	n/a	58.7
Broward	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Calhoun	18.4	15.0	8.3	2	1	1	0	6	0	51.7	1	0	5	6	24.4	15.0	8.3	4	1	6	n/a	58.7
Charlotte Citrus	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	5 5	57.7 57.7	0	0	0	0	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Clay	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Collier	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Columbia	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
DeSoto Dixie	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	0	6	5	57.7 51.7	0	0	5	6	24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Duval	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Escambia	18.4	15.0	8.3	2	1	1	1	6	4	56.7	0	0	1	1	24.4	15.0	8.3	4	1	6	n/a	58.7
Flagler	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
Franklin Gododon	18.4	15.0	8.3	2	1	1	0	6	0	51.7 51.7	1	0	5 5	6	24.4 24.4	15.0	8.3	4	1	6	n/a	58.7 58.7
Gadsden Gilchrist	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7
Glades	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
Gulf	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
Hamilton	18.4	15.0	8.3	2	1	1	0	6	0	51.7	1	0	5	6	24.4	15.0	8.3	4	1	6	n/a	58.7
Hardee Hendry	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	5 2	57.7 54.7	0	0	3	3	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Hernando	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Highlands	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Hillsborough	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
Holmes	18.4	15.0	8.3	2	1	1	0	6	0	52.7 51.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7 58.7
Indian River Jackson	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	0	51.7	0	0	5 5	6 5	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7
Jefferson	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Lafayette	18.4	15.0	8.3	2	1	1	0	6	0	51.7	1	0	5	6	24.4	15.0	8.3	4	1	6	n/a	58.7
Lake	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5 0	24.4	15.0	8.3	4	1	6	n/a	58.7
Lee Leon	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	5 5	57.7 57.7	0	0	0	0	24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Levy	18.4	15.0	8.3	2	1	1	0	6	5	56.7	1	0	0	1	24.4	15.0	8.3	4	1	6	n/a	58.7
Liberty	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
Madison	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Manatee Marion	18.4 18.4	15.0 15.0	8.3 8.3	2 2	1	1	1	6	5 5	57.7 57.7	0	0	0	0	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Martin	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a n/a	58.7
Miami-Dade	18.4	15.0	8.3	2	1	1	1	6	3	55.7	0	0	2	2	24.4	15.0	8.3	4	1	6	n/a	58.7
Monroe	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Nassau	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Okaloosa Okeechobee	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	3 5	55.7 57.7	0	0	0	0	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Orange	18.4	15.0	8.3	2	1	1	0	6	0	51.7	1	0	5	6	24.4	15.0	8.3	4	1	6	n/a	58.7
Osceola	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Palm Beach	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Pasco Pinellas	18.4 18.4	15.0 15.0	8.3 8.3	2 2	1	1	1	6	5 0	57.7 52.7	0	0	5	5	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Polk	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Putnam	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
St. Johns	18.4	15.0	8.3	2	1	1	0	6	0	51.7	1	0	5	6	24.4	15.0	8.3	4	1	6	n/a	58.7
St. Lucie Santa Rosa	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	1	6	5 5	57.7 57.7	0	0	0	0	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Santa Rosa Sarasota	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a n/a	58.7
Seminole	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
Sumter	18.4	15.0	8.3	2	1	1	1	6	0	52.7	0	0	5	5	24.4	15.0	8.3	4	1	6	n/a	58.7
Suwannee	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7
Taylor Union	18.4 18.4	15.0 15.0	8.3 8.3	2	1	1	0	6	0	51.7 52.7	0	0	5 5	6 5	24.4 24.4	15.0 15.0	8.3 8.3	4	1	6	n/a n/a	58.7 58.7
Volusia	18.4	15.0	8.3	2	1	1	1	6	5	57.7	0	0	0	0	24.4	15.0	8.3	4	1	6	n/a	58.7

## 2022 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties Motor Fuel Tax Rates (# of Cents Per Gallon) **Unutilized County-Imposed** Diesel Fuel Tax Rates (# of Cents Per Gallon) Federal State County (Local Option) **Motor Fuel Taxes** Federal State County (Local Option) Total Constit. County Municipal 1-6 Cents Ninth-cent 1-6 Cents 1-5 Cents 1-6 Cents Excise Sales SCETS Unutilized Excise Sales SCETS Excise Fuel Fuel Fuel Fuel Fuel Fuel Total Fuel Fuel Fuel Fuel Fuel Fuel Total County Tax 52.7 58.7 Wakulla 18.4 15.0 15.0 8.3 24.4 8.3 n/a Nalton 18.4 15.0 8.3 0 52.7 0 0 24.4 15.0 8.3 4 6 n/a 58.7

0

24.4

15.0

8.3

## Notes:

Washington

18.4

15.0

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code. This table reflects the rates as of July, 1, 2021.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(g), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program. This table excludes the state inspection fee of \$0.00125 per gallon imposed on motor fuel.

52.7

- 3) County local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County local option tax rate changes for 2022: Duval County levies the Ninth-cent Fuel Tax at the maximum rate of 1 cent and the 1-5 Cents Local Option Fuel Tax at the maximum rate of 5 cents.
- 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

## Data Sources

- 1) Florida Department of Revenue, "Fuel Tax Rates Adjusted Beginning January 1, 2022" (issued November 17, 2021) available at https://floridarevenue.com/taxes/tips/Documents/TIP\_21B05-02.pdf .
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources A Primer (2021) available at https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pra/Primer.pdf .
- 2) U.S. Energy Information Administration available at https://www.eia.gov/tools/faqs/faq.php?id=10&t=10 .

8.3

n/a

58.7