



**2017 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties**

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)								
	Federal	State					County (Local Option)				Total Tax	Motor Fuel Taxes				Federal	State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		
Union	18.4	13.4	7.4	2	1	1	1	6	0	50.2	0	0	5	5	24.4	13.4	7.4	4	1	6	n/a	56.2	
Volusia	18.4	13.4	7.4	2	1	1	1	6	5	55.2	0	0	0	0	24.4	13.4	7.4	4	1	6	n/a	56.2	
Wakulla	18.4	13.4	7.4	2	1	1	1	6	0	50.2	0	0	5	5	24.4	13.4	7.4	4	1	6	n/a	56.2	
Walton	18.4	13.4	7.4	2	1	1	1	6	0	50.2	0	0	5	5	24.4	13.4	7.4	4	1	6	n/a	56.2	
Washington	18.4	13.4	7.4	2	1	1	1	6	0	50.2	0	0	5	5	24.4	13.4	7.4	4	1	6	n/a	56.2	

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 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)(a), 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.
- 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 5 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 2017: Franklin County increased its 1-6 Cents Fuel Tax from 5 to 6 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, Tax Information Publication, "Fuel Tax Rates Adjusted Beginning January 1, 2017".  
[https://revenue.law.floridarevenue.com/LawLibraryDocuments/2016/11/TIP-120774\\_TIP%2016B05-02%20Fuel%20Tax%20Rates%20Adjusted%20Beginning%20January%201%202017%20-%20FINAL%20RLL.pdf](https://revenue.law.floridarevenue.com/LawLibraryDocuments/2016/11/TIP-120774_TIP%2016B05-02%20Fuel%20Tax%20Rates%20Adjusted%20Beginning%20January%201%202017%20-%20FINAL%20RLL.pdf)
- 2) Florida Department of Transportation, Office of Comptroller, "Florida's Transportation Tax Sources - A Primer (January 2016)" and U.S. Energy Information Administration.  
<http://www.dot.state.fl.us/officeofcomptroller/pdf/GAO/RevManagement/Tax%20Primer.pdf> and <https://www.eia.gov/tools/faqs/faq.cfm?id=10&t=10>