

2021 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				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	State										Motor Fuel Taxes				County (Local Option)							
	Federal	State					County (Local Option)					Total	Federal			State				County (Local Option)		
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	Total 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	Total Tax	
Alachua	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Baker	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Bay	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Bradford	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Brevard	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Broward	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Calhoun	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Charlotte	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Citrus	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Clay	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Collier	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Columbia	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
DeSoto	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Dixie	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Duval	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Escambia	18.4	14.5	8.0	2	1	1	1	6	4	55.9	0	0	1	1	24.4	14.5	8.0	4	1	6	n/a	57.9
Flagler	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Franklin	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Gadsden	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Gilchrist	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Glades	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Gulf	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Hamilton	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Hardee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Hendry	18.4	14.5	8.0	2	1	1	1	6	2	53.9	0	0	3	3	24.4	14.5	8.0	4	1	6	n/a	57.9
Hernando	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Highlands	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Hillsborough	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Holmes	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Indian River	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Jackson	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Jefferson	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Lafayette	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Lake	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Lee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Leon	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Levy	18.4	14.5	8.0	2	1	1	0	6	5	55.9	1	0	0	1	24.4	14.5	8.0	4	1	6	n/a	57.9
Liberty	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Madison	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Manatee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Marion	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Martin	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Miami-Dade	18.4	14.5	8.0	2	1	1	1	6	3	54.9	0	0	2	2	24.4	14.5	8.0	4	1	6	n/a	57.9
Monroe	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Nassau	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Okaloosa	18.4	14.5	8.0	2	1	1	1	6	3	54.9	0	0	2	2	24.4	14.5	8.0	4	1	6	n/a	57.9
Okeechobee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Orange	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
Osceola	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Palm Beach	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Pasco	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Pinellas	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Polk	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Putnam	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
St. Johns	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9
St. Lucie	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Santa Rosa	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Sarasota	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Seminole	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Sumter	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Suwannee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Taylor	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9

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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	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	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Volusia	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Wakulla	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Walton	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Washington	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9

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 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 2021: Monroe County increased its 1-5 Cents Fuel Tax levy from 3 cents to 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, 2021" (issued November 23, 2020) available at https://revenue.floridarevenue.com/LawLibraryDocuments/2020/11/TIP-123274_TIP_20B05-02_FINAL_RLL.pdf.
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources - A Primer (2020)" available at <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/primer.pdf>.
- 2) U.S. Energy Information Administration available at <https://www.eia.gov/tools/faqs/faq.php?id=10&t=10>.