



**2022 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	Motor Fuel Taxes				Federal	State			County (Local Option)			Total
	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		
Wakulla	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	
Walton	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	
Washington	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	

- Notes:
- 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)(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. This table excludes the state inspection fee of \$0.00125 per gallon imposed on motor fuel.
  - 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](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>.