



Sales and Reporting of Dyed Diesel Fuel During Penalty Relief Period

In response to shortages of undyed diesel fuel caused by Hurricane Ian, the [Internal Revenue Service](#) (IRS) has announced that the IRS will not impose a penalty when dyed diesel fuel is sold for use or used on the highway. This penalty relief period began September 28, 2022, and will continue through October 19, 2022. Consistent with the federal agency, the Florida Department of Revenue is also waiving the penalty for state fuel tax purposes through October 19, 2022. This relief is available to any person who sells or uses dyed diesel fuel for on-highway use. During the penalty relief period, dyed diesel fuel sold or used for on-highway use should be reported and taxed in the same manner as undyed diesel fuel.

Collection and Reporting Instructions During Penalty Relief Period

Terminal Suppliers

During the penalty relief period, terminal suppliers should continue to sell dyed diesel to wholesalers without collecting fuel taxes. Terminal suppliers who sell dyed diesel fuel to retail dealers, resellers, or to the ultimate consumer for use in highway vehicles are responsible for collecting and remitting to the Department fuel taxes of 34.3 cents per gallon and pollutant taxes of 2.071 cents per gallon.

Wholesalers/Importers

During the penalty relief period, wholesalers/importers should collect and remit the tax on dyed diesel fuel sold to customers who consume such fuel in highway vehicles. Wholesalers/importers who sell dyed diesel fuel to retail dealers or resellers for use in highway vehicles are responsible for collecting and remitting to the Department fuel taxes of 34.3 cents per gallon and pollutant taxes of 2.071 cents per gallon.

Reporting Requirements

To report and remit fuel taxes on dyed diesel sold for use in highway vehicles during the penalty relief period, terminal suppliers and wholesalers/importers must provide information on both the receipt and the disbursement of the fuel. To document receipt, terminal suppliers and wholesalers/importers should list the number of gallons of dyed diesel fuel received for highway use on the Schedule of Receipts (Schedule 2B and product code 167). Terminal suppliers must carry the total from the Schedule of Receipts to Page 5, Section I, Line 5 of the *Terminal Supplier Fuel Tax Return* ([Form DR-309631](#)). Wholesalers/importers must carry the total from the Schedule of Receipts to Page 5, Section I, Line 4 of the *Wholesaler/Importer Fuel Tax Return* ([Form DR-309632](#)).

To document disbursements, terminal suppliers and wholesalers/importers must list the number of gallons disbursed for highway use on the Schedule of Disbursements (Schedule 5A and product code 167). Terminal suppliers must carry the total from the Schedule of Disbursements to Page 5, Section II, Line 2 of the *Terminal Supplier Fuel Tax Return* ([Form DR-309631](#)). Wholesalers/importers must carry the total from the Schedule of Disbursements to Page 5, Section II, Line 2 of the *Wholesaler/Importer Fuel Tax Return* ([Form DR-309632](#)).

Reference: Part II, Chapter 206, 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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