

FLORIDA SHERIFFS ASSOCIATION



Support SB 664 - Include Sheriffs in the Fuel Tax Exemption

For years, numerous Sheriffs' Offices have received approval from the Florida Department of Revenue (DOR) to apply on a quarterly basis for a refund of state fuel tax paid pursuant to s. 206.41, F.S. The statute allows local government users, defined as counties, municipalities and school boards, to receive the fuel tax refund. Up until recently, Sheriffs' Offices were included as a local government user and were receiving the refund. The DOR revisited the statute and determined that Sheriffs were not specifically named in s. 206.41, F.S.

As a Constitutional Officer, the Sheriff is legally a separate entity from the county. The Sheriff maintains his or her own vehicle fleet, purchasing authority, and Federal Employment Identification Number separate from the county. As a political subdivision of the state, the Sheriff is exempt from paying the state sales tax and federal fuel tax. The state fuel tax exemption should also apply to allow vehicles operated by the Sheriff to receive the same exemption as other local government units. The definition of local government user in s. 206.41, F.S., has not kept up with the present day reality of Sheriffs' Offices managing their own fleets as independent entities from the county.

The taxpayers benefit from the Sheriff maintaining his own vehicle fleet in several ways. Fuel purchases are one of the largest expense line items in the Sheriff's Office operating budgets as patrolling a county requires extensive driving. Using Sheriff's Office fuel pumps and gas credit cards allow for significant savings on fuel-related costs since employees can fill up at a station in their patrol region.

Amending s 206.41, F.S., to include a Sheriff's Office as a local government user would allow the Sheriffs with their own fleets to qualify for the fuel tax refund, in addition to saving counties and taxpayers' money.

Support SB 664 by Sen. Simmons

