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**Georgia Department of Revenue Motor Fuel Tax Bulletin**  
**Prepaid State Tax Rates on Motor Fuel Sales**  
**Effective: May 1, 2009**

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April 1, 2009

Effective May 1, 2009, the Prepaid State Tax Rates set out below must be collected by Georgia licensed distributors on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid State Tax rates will be effective May 1, 2009.

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid State Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. The Prepaid State Tax rate for each fuel type is based upon an indexed retail sales price converted to a cent per gallon rate. The State Excise Tax rate of 7 ½ cents per gallon must also be collected at the time of sale (except for Aviation Gasoline, which is generally subject to a 1 cent per gallon excise tax).

The gasoline and special fuels rates have been revised due to a 25% change in the average prices. All other tax rates remain unchanged from the April 1, 2009 posted rates.

<u>Motor Fuel Type</u>	<u>3% Prepaid State Tax Rate (State, County &amp; Municipalities Only)</u>	<u>4% Prepaid State Tax Rate (All Other Motor Fuel Sales)</u>
1. Gasoline	\$0.050 ¢ Per/Gal.	\$0.066 ¢ Per/Gal.
2. Diesel (Clear/Dyed)	\$0.057 ¢ Per/Gal.	\$0.075 ¢ Per/Gal.
3. Aviation Gasoline	\$0.135 ¢ Per/Gal.	\$0.181 ¢ Per/Gal.
4. L.P.G.	\$0.072 ¢ Per/Gal.	\$0.096 ¢ Per/Gal.
5. Special Fuels (includes CNG)	\$0.049 ¢ Per/Gal.	\$0.065 ¢ Per/Gal.

**FOR MORE INFORMATION**

The Prepaid State Tax Rate is published semi-annually and is posted to the Department of Revenue web site in May and November of each year, or more frequently, if a revision is required. Should you have any questions regarding this bulletin, please visit our Internet site at [www.dor.ga.gov](http://www.dor.ga.gov) or call the Taxpayer Services Division, Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at (404) 417-6710. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.



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**Georgia Department of Revenue Sales Tax Bulletin**  
**Prepaid Local Tax on Motor Fuel Sales**  
**Effective: May 1, 2009**

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April 1, 2009

Effective May 1, 2009, the Prepaid Local average retail sales prices set out below must be collected by Georgia licensed distributors on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid Local average retail sales prices will be effective May 1, 2009.

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid Local Tax on all motor fuel sold for highway use at the time the Prepaid State Tax and the State Excise Tax is collected. The average retail sales price is used to calculate the taxable sales subject to the Prepaid Local Tax.

The gasoline and special fuels average retail sales prices have been revised due to a 25% change in the average prices. All other average retail sales prices remain unchanged from the April 1, 2009 posted prices.

<u>Motor Fuel Type</u>	<u>Average Retail Price</u>
1. Gasoline	\$ 1.654 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 1.887 Per/Gal.
3. Aviation Gasoline	\$ 4.516 Per/Gal.
4. L.P.G.	\$ 2.409 Per/Gal.
5. Special Fuel (includes CNG)	\$ 1.619 Per/Gal.

**FOR MORE INFORMATION**

The Prepaid Local Tax average retail sales prices are published semi-annually and posted to the Department of Revenue web site in May and November of each year, or more frequently, if a revision is required. Should you have any questions regarding this bulletin, please visit our Internet site at [www.dor.ga.gov](http://www.dor.ga.gov) or call the Taxpayer Services Division, Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at (404) 417-6710. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.

## COUNTY RATE CHART

EFFECTIVE April 1, 2009

<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>	<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>	<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>
001	Appling	7	LSE	058	Forsyth	7	LSE	115	Polk	7	LSE
002	Atkinson	7	LSE	059	Franklin	7	LSE	116	Pulaski	7	LSE
003	Bacon	7	LSE	060	Fulton	7	M L E	117	Putnam	7	LSE
004	Baker	7	LSE	061	Gilmer	7	LSE	118	Quitman	7	LSE
005	Baldwin	7	LSE	062	Glascock	7	LSE	119	Rabun	7	LSE
006	Banks	7	LSE	063	Glynn	7	LSE	120	Randolph	7	LSE
007	Barrow	7	LSE	064	Gordon	7	LSE	121	Richmond	7	LSE
008	Bartow	7	LSE	065	Grady	7	LSE	122	Rockdale	7	SEH
009	Ben Hill	7	LSE	066	Greene	7	LSE	123	Schley	7	LSE
010	Berrien	7	LSE	067	Gwinnett	6	SE	124	Screven	7	LSE
011	Bibb	6	L E	068	Habersham	7	LSE	125	Seminole	7	LSE
012	Bleckley	7	LSE	069	Hall	7	LSE	126	Spalding	7	LSE
013	Brantley	7	LSE	070	Hancock	7	LSE	127	Stephens	7	LSE
014	Brooks	7	LSE	071	Haralson	7	LSE	128	Stewart	7	LSE
015	Bryan	7	LSE	072	Harris	7	LSE	129	Sumter	7	LSE
016	Bulloch	7	LSE	073	Hart	7	LSE	130	Talbot	7	LSE
017	Burke	6	LS	074	Heard	7	LSE	131	Taliaferro	7	LSE
018	Butts	7	LSE	075	Henry	7	LSE	132	Tattnall	7	LSE
019	Calhoun	7	LSE	076	Houston	7	LSE	133	Taylor	7	LSE
020	Camden	6	LS	077	Irwin	7	LSE	134	Telfair	7	LSE
021	Candler	7	LSE	078	Jackson	7	LSE	135	Terrell	7	LSE
022	Carroll	7	LSE	079	Jasper	7	LSE	136	Thomas	7	LSE
023	Catoosa	7	LSE	080	Jeff Davis	7	LSE	137	Tift	7	LSE
024	Charlton	7	LSE	081	Jefferson	7	LSE	138	Toombs	7	LSE
025	Chatham	7	LSE	082	Jenkins	7	LSE	139	Towns	7	L E O
026	Chattahoochee	7	LSE	083	Johnson	7	LSE	140	Treutlen	7	LSE
027	Chattooga	7	LSE	084	Jones	7	LSE	141	Troup	7	LSE
028	Cherokee	6	SE	085	Lamar	7	LSE	142	Turner	7	LSE
029	Clarke	7	LSE	086	Lanier	7	LSE	143	Twiggs	7	LSE
030	Clay	7	LSE	087	Laurens	7	LSE	144	Union	7	LSE
031	Clayton	7	LSE	088	Lee	7	LSE	145	Upson	7	LSE
032	Clinch	7	LSE	089	Liberty	7	LSE	146	Walker	7	LSE
033	Cobb	6	SE	090	Lincoln	7	LSE	147	Walton	7	LSE
034	Coffee	7	LSE	091	Long	7	LSE	148	Ware	7	LSE
035	Colquitt	7	LSE	092	Lowndes	7	LSE	149	Warren	7	LSE
036	Columbia	7	LSE	093	Lumpkin	7	LSE	150	Washington	7	LSE
037	Cook	7	LSE	094	Macon	7	LSE	151	Wayne	6	LS
038	Coweta	7	LSE	095	Madison	7	LSE	152	Webster	7	LSE
039	Crawford	7	LSE	096	Marion	7	LSE	153	Wheeler	6	L E
040	Crisp	7	LSE	097	McDuffie	7	LSE	154	White	7	LSE
041	Dade	7	LSE	098	McIntosh	6	LS	155	Whitfield	7	LSE
042	Dawson	7	LSE	099	Meriwether	7	LSE	156	Wilcox	7	LSE
043	Decatur	7	LSE	100	Miller	7	LSE	157	Wilkes	7	LSE
044	Dekalb	7	M EH	101	Mitchell	7	LSE	158	Wilkinson	7	LSE
045	Dodge	7	LSE	102	Monroe	7	LSE	159	Worth	7	LSE
046	Dooly	7	LSE	103	Montgomery	7	LSE	060	City of Atlanta	1	O
047	Dougherty	7	LSE	104	Morgan	7	LSE				
048	Douglas	6	L E	105	Murray	7	LSE				
049	Early	7	LSE	106	Muscogee	6	L O				
050	Echols	7	LSE	107	Newton	7	LSE				
051	Effingham	7	LSE	108	Oconee	7	LSE				
052	Elbert	7	LSE	109	Oglethorpe	7	LSE				
053	Emanuel	7	LSE	110	Paulding	7	LSE				
054	Evans	7	LSE	111	Peach	7	LSE				
055	Fannin	7	LSE	112	Pickens	7	LSE				
056	Fayette	7	LSE	113	Pierce	7	LSE				
057	Floyd	7	LSE	114	Pike	7	LSE				

**SEE FRONT PAGE "IMPORTANT BULLETINS" FOR NEXT QUARTER'S RATE CHANGES**

M = MARTA   L = LOCAL OPTION   S = SPECIAL PURPOSE   E = EDUCATIONAL   H = HOMESTEAD   O = OTHER LOCAL OPTION