



Georgia Department of Revenue Motor Fuel Tax Bulletin

Prepaid State Tax Rates

Effective: January 1, 2010

November 30, 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.

Effective January 1, 2010, the following Prepaid State Tax Rates must be collected by the licensed distributor on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid State Tax rates will be effective January 1, 2010 through June 30, 2010, unless subsequently revised by the Department.

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 subject to a 1 cent per gallon excise tax).

<u>Motor Fuel Type</u>	<u>3% Prepaid State Tax Rate (State, County & Municipalities Only)</u>	<u>4% Prepaid State Tax Rate (All Other Motor Fuel Sales)</u>
1. Gasoline	\$0.070 Per Gal.	\$0.093 Per Gal.
2. Diesel (Clear/Dyed)	\$0.075 Per Gal.	\$0.100 Per Gal.
3. Aviation Gasoline	\$0.129 Per Gal.	\$0.172 Per Gal.
4. L.P.G.	\$0.052 Per Gal.	\$0.070 Per Gal.
5. Special Fuel (includes CNG)	\$0.069 Per Gal.	\$0.092 Per Gal.

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 due to a 25% change in the average selling price of any motor fuel during the tax period. Should you have any questions regarding this bulletin, please contact the Motor Fuel Tax Unit at (404) 417-6712, or visit the Department's Website at www.etax.dor.ga.gov.



Georgia Department of Revenue Sales Tax Bulletin
Prepaid Local Tax on Motor Fuel Sales
Effective: January 1, 2010

November 30, 2009

All licensed motor fuel distributors (suppliers) in the State of Georgia must generally 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.

Effective January 1, 2010, 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. The following average retail sales prices will be in effect until June 30, 2010 unless subsequently revised by the Department.

<u>Motor Fuel Type</u>	<u>Average Retail Price</u>
1. Gasoline	\$ 2.337 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 2.503 Per/Gal.
3. Aviation Gasoline	\$ 4.303 Per/Gal.
4. L.P.G.	\$ 1.748 Per/Gal.
5. Special Fuel (includes CNG)	\$ 2.302 Per/Gal.

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.

FOR MORE INFORMATION

Should you have any questions regarding this bulletin, please visit our Internet site at www.etax.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) 417-6712. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.