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## Georgia Department of Revenue Sales Tax Bulletin

### Prepaid Local Tax on Motor Fuel Sales

#### Effective: July 1, 2010

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May 28, 2010

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 July 1, 2010**, the Prepaid Local Tax 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 December 31, 2010 unless subsequently revised by the Department.

<u>Motor Fuel Type</u>	<u>Average Retail Price</u>
1. Gasoline	\$ 2.594 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 2.776 Per/Gal.
3. Aviation Gasoline	\$ 4.543 Per/Gal.
4. L.P.G.	\$ 1.778 Per/Gal.
5. Special Fuel (includes CNG)	\$ 2.559 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.etax.dor.ga.gov](http://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.



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## Georgia Department of Revenue Motor Fuel Tax Bulletin

### Prepaid State Tax Rates

### Effective: July 1, 2010

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May 28, 2010

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 July 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 July 1, 2010 through December 31, 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 generally subject to a 1 cent per gallon excise tax).

<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	\$0.078 Per Gal.	\$0.104 Per Gal.
2. Diesel (Clear/Dyed)	\$0.083 Per Gal.	\$0.111 Per Gal.
3. Aviation Gasoline	\$0.136 Per Gal.	\$0.182 Per Gal.
4. L.P.G.	\$0.053 Per Gal.	\$0.071 Per Gal.
5. Special Fuel (includes CNG)	\$0.077 Per Gal.	\$0.102 Per Gal.

#### FOR MORE INFORMATION

The Prepaid State Tax Rates are published semi-annually and are 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.ntax.dor.ga.gov](http://www.ntax.dor.ga.gov). Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.