



Georgia Department of Revenue Sales Tax Bulletin

Prepaid Local Tax on Motor Fuel Sales

Effective: January 1, 2015

December 9, 2014

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.

The Executive Order issued on December 5, 2014 by Governor Nathan Deal suspending any change in the "Prepaid State Tax" by freezing current Prepaid State Tax rates **does not** apply to "Prepaid Local Tax" (i.e., local sales and use tax).

Effective January 1, 2015, 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 effective January 1, 2015 through June 30, 2015, unless subsequently revised by the Department.

<u>Motor Fuel Type</u>	<u>Average Retail Price</u>
1. Gasoline	\$ 2.599 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 3.163 Per/Gal.
3. Aviation Gasoline	\$ 5.338 Per/Gal.
4. L.P.G.	\$ 1.954 Per/Gal.
5. Special Fuel (includes CNG)	\$ 2.545 Per/Gal.

FOR MORE INFORMATION

The Prepaid Local Tax average retail sales prices are published semi-annually, 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 Taxpayer Services Division, Motor Fuel Tax Unit, at 1-877-423-6711 or visit the Department's Website at www.etax.dor.ga.gov.