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## Georgia Department of Revenue Motor Fuel Tax Bulletin Prepaid State Tax Rates Effective: January 1, 2015

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February 3, 2015

In general, the average retail sale price used to calculate the Prepaid State Tax and the Prepaid Local Tax is determined and set by the Commissioner on a semiannual basis. In the event that the average retail sale price changes by 25 percent or more within a semiannual period, the Commissioner is required by statute to issue revised rates for the remainder of that period. The average retail sale price has decreased by 25 percent or more since the effective date of the current semiannual period.

Ordinarily an adjustment to the average retail sale price is made for both the State Prepaid Tax and the Local Prepaid Tax. However, the State Prepaid Tax is currently frozen by executive order of the Governor. A copy of the Executive Order can be located here: <http://gov.georgia.gov/executive-orders/2014>. Therefore, Distributors should not make any changes to the average retail sale price currently in effect for determining the State Prepaid Tax.

Effective January 1, 2015, the following Prepaid State Tax rates must continue to be collected by the licensed distributor on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor:

<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	\$0.088 Per Gal.	\$0.118 Per Gal.
2. Diesel (Clear/Dyed)	\$0.104 Per Gal.	\$0.138 Per Gal.
3. Aviation Gasoline	\$0.162 Per Gal.	\$0.216 Per Gal.
4. L.P.G.	\$0.059 Per Gal.	\$0.078 Per Gal.
5. Special Fuel (includes CNG)	\$0.087 Per Gal.	\$0.116 Per Gal.

### FOR MORE INFORMATION

The Prepaid State Tax Rates 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 [dor.ga.gov](http://dor.ga.gov).