



Georgia Department of Revenue Sales Tax Bulletin

Prepaid Local Tax on Motor Fuel Sales

Effective: July 1, 2011

June 24, 2011

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 June 23, 2011 by Governor Nathan Deal suspending any increase 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). The average retail prices below are the same as those previously published in the Department's May 31, 2011 bulletin regarding Prepaid Local Tax, effective July 1, 2011.

Effective July 1, 2011, 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 effective July 1, 2011 through December 31, 2011, unless subsequently revised by the Department.

| <u>Motor Fuel Type</u> | <u>Average Retail Price</u> |
|--------------------------------|-----------------------------|
| 1. Gasoline | \$ 3.632 Per/Gal. |
| 2. Diesel (Clear/Dyed) | \$ 3.686 Per/Gal. |
| 3. Aviation Gasoline | \$ 5.511 Per/Gal. |
| 4. L.P.G. | \$ 1.954 Per/Gal. |
| 5. Special Fuel (includes CNG) | \$ 3.593 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 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.