



Georgia Department of Revenue Excise Tax Bulletin

State Excise Tax on Motor Fuel Sales

Effective: January 1, 2025

November 27, 2024

Effective January 1, 2025, the State Excise Tax set out below must be remitted by the licensed distributor (supplier, wholesaler) on all sales of motor fuel to any purchaser not properly licensed as a Georgia distributor of that fuel type. Sales of aviation gasoline are generally subject to a one (1) cent per gallon excise tax as long as the sale is made to a duly licensed aviation gasoline distributor ("AL" license type); if not, a **32.3** cent rate per gallon will apply.

The following rates will be in effect from January 1, 2025 through December 31, 2025:

<u>Motor Fuel Type</u>	<u>State Excise Tax Rate</u>
1. Gasoline	\$ 0.331 per gallon
2. Diesel	\$ 0.371 per gallon
3. Aviation Gasoline	\$ 0.010 per gallon
4. Liquefied Petroleum Gas	\$ 0.331 per gallon
5. Special Fuel (including CNG)	\$ 0.331 per gallon

FOR MORE INFORMATION

The State Excise Tax Rates are published annually to the Department of Revenue website. Should you have any questions regarding this bulletin, please visit our website at www.dor.georgia.gov or call the Taxpayer Services Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at 1-877-423-6711.