



**Georgia Motor Fuel Tax
Suspension of Georgia Motor Fuel Taxes
2023 International Fuel Tax Association (IFTA) Return Filing Guidance
September 12, 2023**

Governor Brian P. Kemp has approved a temporary suspension of the state's excise tax on motor fuel sales. All motor carriers who are licensed with the International Fuel Tax Association (IFTA) and traveling in Georgia are exempt from motor fuel excise tax from September 13, 2023, at 12:00 a.m., through October 12, 2023, at 11:59 p.m. This is due to the declaration of a State of Emergency for the State of Georgia and the signing of an Executive Order 09.12.23.01 by Governor Brian P. Kemp suspending the collection of motor fuel excise tax through October 12, 2023.

Motor carriers will be able to purchase qualifying motor fuel tax-free and travel non-taxable miles in the State of Georgia during this suspension period. IFTA returns are still required to be filed for the quarters that include this tax-free period. Please ensure that all fuel purchases are reported on IFTA returns to accurately reflect your miles per gallon (MPG) for the suspension period. Reporting should include both tax-free and tax paid purchases. As of the effective suspension date of September 13, 2023, through October 12, 2023, all miles traveled in the State of Georgia should be reported as non-IFTA miles.

On the IFTA return, all filers should report all miles traveled and fuel gallons purchased in Georgia for the suspension period as non-taxable miles and non-taxable gallons. Please use the following instructions for reporting activity from 9/13/2023 through 10/12/2023:

- Report all miles traveled in Georgia during suspension period in Total Miles
- Exclude all miles traveled in Georgia during suspension period in Total Taxable Miles
- Report tax-free fuel gallons purchased in Georgia in Total Gallons
- Exclude tax-free fuel gallons purchased in Georgia in Tax-Paid Gallons

It is important for all motor carriers to maintain all mileage and fuel records during this suspension period to support filed IFTA returns.

For additional questions and information, please email the Motor Fuel Unit at motorfuel@dor.ga.gov or contact us at 1-877-423-6711.