



**Georgia Motor Fuel Tax
Suspension of Georgia Motor Fuel Taxes
2021 Motor Fuel Executive Order FAQ's
June 8, 2021**

On May 10, 2021, Governor Kemp signed an executive order suspending the collection of motor fuel excise tax from 9:54 PM on May 10, 2021 through 11:59 PM on June 2, 2021 (the “**Suspension Period**”). See [Georgia Motor Fuel Tax Informational Bulletin MFT-2021-01](#).

Q1: What does the executive order do?

A: The collection of the motor fuel excise tax levied under Georgia Code Section 48-9-3 is suspended during the Suspension Period. Prepaid local sales tax has not been suspended.

Q2: Are distributors required to remit the excise tax on motor fuel sold during the Suspension Period?

A: No. Distributors should not remit Georgia motor fuel excise tax on motor fuels sold during the Suspension Period.

Q3: How should I report fuel sold to non-licensed purchasers on the Motor Fuel Distributor Return for the May 2021 period?

A: These sales should be reported on the Motor Fuel Distributor Return in the Georgia Tax Center (GTC) portal. The fuel sold during the Suspension Period should be reported as explained below. No tax will be remitted for this fuel. The fuel sold outside of the Suspension Period should be reported as taxable fuel as usual. (Please note: motor fuels sold for off-highway use, such as jet fuel and dyed diesel, are generally not subject to Georgia motor fuel excise tax.)

Q4: How should I report fuel sold during the Suspension Period?

A: All fuel transactions occurring during the Suspension Period that are ordinarily taxable should be reported on both the *Schedule of Receipts* (Gallons received in GA Tax Paid) and *Schedule of Disbursements* (Tax Paid Fuel Exported) worksheets. On the *Schedule of Receipts* worksheet, the Gallons received in GA-Tax Paid option should be selected under Schedule Type. On the *Schedule of Disbursements* worksheet, the Tax-paid fuel exported option should be selected under Schedule Type. The amounts reported on both schedules should be the same. The amount from the *Schedule of Receipts* worksheet should be reported on Line 4 of the Gallons worksheet. The amount from the *Schedule of Disbursements* should be reported on Line 12 of the Gallons worksheet.

Examples of where these items are located in the return template are shown below:

Location: *Schedule of Receipts* worksheet

B	C	D	E	F	G	H	I	J	K
GEORGIA MOTOR FUEL TAX MULTIPLE SCHEDULES OF RECEIPTS									
(Include all receipt schedules in this table)									
In order to import external files into spreadsheet, unprotect the worksheet. DO NOT change the formatting. Data may not be imported accurately or completely if formatting is changed by user.									
Carrier Name	Carrier FEIN	Schedule Type	Import State	Product Code	Other Fuel	Mode	City (Origin)	State (Origin)	City (Destin)
		01 Gal received in GA-Tax Paid							

Type of Schedule
Choose schedule type.
Include state if
schedule type is 3.

Q5: On the Schedule of Disbursements worksheet, do I need to enter an “Export State”?

A: No, you do not need to include an “Export State” on the schedule in order for the return to be accepted. You may leave that field blank.

Q6: Does the Executive Order apply to all fuel types?

A: Motor fuels eligible for the suspension of tax include all fuels subject to Georgia motor fuel excise tax imposed under O.G.G.A. § 48-9-3, including, but not limited to, gasoline, clear diesel, aviation gasoline, liquid propane gas, gasohol, ethanol, liquified natural gas, and compressed natural gas. Motor fuels sold for off-highway use, such as jet fuel and dyed diesel, are generally not subject to Georgia motor fuel excise tax.

Q7: I remitted Georgia motor fuel excise tax on motor fuels sold during the Suspension Period. How can I request a refund for the tax paid?

A: Refunds should be requested via Georgia Tax Center at www.gtc.dor.ga.gov.

Q8: I am a Georgia importer who purchased fuel from another state during the Suspension Period. I believe the other state has mistakenly charged origin state taxes on transactions. How do I handle this?

A: If you believe you have been erroneously assessed another state’s tax, you should contact the appropriate state taxing authority to inquire on your eligibility for a refund.

Q9: Does the Executive Order suspend any other state or local Georgia taxes?

A: No.