



**Georgia Motor Fuel Tax
Informational Bulletin
Suspension of Georgia Motor Fuel Taxes
MFT-2023-001**

September 12, 2023

Due to rampant inflation that is negatively impacting Georgia’s economy and the social and economic wellbeing of its residents, the benchmark oil price is currently at a 10-month high, and the average price for a gallon of gasoline has risen more than 30 cents in the state over the past year. As a result, continued inflation is creating an economic emergency in the State of Georgia. Pursuant to Georgia Code Section 38-3-51, Governor Brian P. Kemp has declared a State of Emergency for Inflation, effective on September 13, 2023 at 12:00 a.m. Pursuant to Code Section 45-12-22, the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 is suspended during the effective dates of the State of Emergency for Inflation, which starts on September 13, 2023 at 12:00 a.m., and ends on October 12, 2023 at 11:59 p.m. (the “Suspension Period”). The suspension of taxes does not apply to any local sales or use taxes (including prepaid local taxes).

Motor fuels eligible for the suspension of tax include all fuels subject to Georgia motor fuel excise tax imposed under O.C.G.A. § 48-9-3, including, but not limited to, gasoline, clear diesel, aviation gasoline, liquid propane gas, gasohol, ethanol, liquefied 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.

Distributors should not remit Georgia motor fuel excise tax on motor fuels sold during the Suspension Period. Any fuel delivered to a retailer before the Suspension Period is not exempt from the motor fuel taxes.

The Department has also issued additional guidance on how such sales should be reported on September and October motor fuel returns.

FOR MORE INFORMATION

For more information, contact Taxpayer Services at motorfuel@dor.ga.gov or at 1-877-423-6711 between 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding holidays.