

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-9  
MOTOR FUEL AND ROAD TAXES**

**SUBJECT 560-9-2  
ROAD TAX ON MOTOR CARRIERS**

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560-9-2-.01 International Fuel Tax Agreement

**Rule 560-9-2-.01 International Fuel Tax Agreement**

- (1) The state revenue commissioner entered into the International Fuel Tax Agreement (hereinafter "IFTA") effective January 1, 1996. Participation in IFTA is intended to comply with 49 U.S.C. § 31705.
- (2) This rule incorporates by reference the following documents: IFTA's Articles of Agreement, the IFTA Procedures Manual, and the IFTA Audit Manual, each in its entirety, with all modifications and revisions previously and henceforth to be adopted.
- (3) A complete and current copy of each document described in paragraph (2) of this rule, along with a Georgia IFTA Procedures Manual providing information related to IFTA compliance, is maintained for public inspection at the Georgia Department of Revenue, Taxpayer Services Division, at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4). The documents may also be accessed from the Department's website.

Authority: O.C.G.A. § 48-2-12.