



---

## Georgia Department of Revenue Sales Tax Bulletin Prepaid Local Tax on Motor Fuel Sales Effective: January 1, 2022

---

November 30, 2021

**Effective January 1, 2022**, the Prepaid Local Tax is based on the average retail sales prices set out below. The Prepaid Local Tax must be remitted by duly licensed Georgia distributors (suppliers, wholesalers) on all sales of motor fuel for highway use to any purchaser not duly licensed as a Georgia distributor of that fuel type. The average retail sales price is used to calculate the tax on sales subject to Prepaid Local Tax. Prepaid Local Tax due must be remitted at the same time as the applicable State Excise Tax.

**The following average retail sales prices will be in effect January 1, 2022 through June 30, 2022, unless subsequently revised by the Department:**

<u>Motor Fuel Type</u>	<u>Average Retail Price<sup>1</sup></u>
1. Gasoline	\$ 2.887 Per Gal.
2. Diesel	\$ 3.000 Per Gal.
3. Aviation Gasoline	\$ 3.000 Per Gal.
4. Liquefied Petroleum Gas	\$ 2.940 Per Gal.
5. Special Fuel (including CNG)	\$ 2.790 Per Gal.

### FOR MORE INFORMATION

The average retail sales prices are published semi-annually and are typically posted to the Department of Revenue website in May and November of each year, or more frequently, if a revision is required. If you have questions regarding this bulletin, please visit our website at [dor.georgia.gov](http://dor.georgia.gov) or call Taxpayer Services, 8:00 a.m. to 5:00 p.m., ET, Monday through Friday, excluding holidays, at 1-877-423-6711.

---

<sup>1</sup> **Note:** By law, Prepaid Local Tax cannot be assessed on amounts in excess of three dollars (\$3.00) per gallon. Where the average retail sales price exceeds three dollars (\$3.00) per gallon for a motor fuel type, this bulletin reflects the maximum taxable amount.