



Georgia Department of Revenue Sales Tax Bulletin Prepaid Local Tax on Motor Fuel Sales Effective: January 1, 2023

December 1, 2022

Effective January 1, 2023, Prepaid Local Tax will be calculated based on the average retail sales prices set out below. 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 following average retail sales prices will be effective January 1, 2023 through June 30, 2023, unless subsequently revised by the Department:

<u>Motor Fuel Type</u>	<u>Average Retail Price¹</u>
1. Gasoline	\$ 3.000 Per Gal.
2. Diesel	\$ 3.000 Per Gal.
3. Aviation Gasoline	\$ 3.000 Per Gal.
4. Liquefied Petroleum Gas	\$ 2.992 Per Gal.
5. Special Fuel (including CNG)	\$ 3.000 Per Gal.

FOR MORE INFORMATION

The average retail sales prices are typically published semi-annually and effective for a 6-month period beginning January 1 and July 1 of each year. If you have questions regarding this bulletin, please visit our website at 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.

¹ **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.