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

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May 25, 2023

**Effective July 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 July 1, 2023 through December 31, 2023, unless subsequently revised by the Department:**

<u>Motor Fuel Type</u>	<u>Average Retail Price<sup>1</sup></u>
1. Gasoline	\$ 3.000 Per Gal.
2. Diesel	\$ 3.000 Per Gal.
3. Aviation Gasoline	\$ 3.000 Per Gal.
4. Liquefied Petroleum Gas	\$ 3.000 Per Gal.
5. Special Fuel (including CNG)	\$ 2.928 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](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.

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<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.