



Georgia Department of Revenue Sales Tax Bulletin

Prepaid Local Tax on Motor Fuel Sales

Effective: June 1, 2020

April 14, 2020

Effective June 1, 2020, the Prepaid Local Tax is based on the average retail sales prices set out below. 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. However, the average retail sales prices for gasoline and special fuels have decreased more than 25% since January 1, 2020, requiring a revision in the average retail prices for gasoline and special fuels effective June 1, 2020.

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 June 1, 2020 through June 30, 2020:

<u>Motor Fuel Type</u>	<u>Average Retail Price¹</u>
1. Gasoline	\$ 1.533 Per Gal.
2. Diesel	\$ 2.554 Per Gal.
3. Aviation Gasoline	\$ 3.000 Per Gal.
4. Liquefied Petroleum Gas	\$ 1.954 Per Gal.
5. Special Fuel (including CNG)	\$ 1.540 Per Gal.

FOR MORE INFORMATION

If you have questions regarding this bulletin, please visit our website at dor.georgia.gov or call Taxpayer Services, 8:00 a.m. to 6:00 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.