



Georgia Department of Revenue Sales Tax Bulletin Prepaid Local Tax on Motor Fuel Sales Effective: May 1, 2021

March 26, 2021

Effective May 1, 2021, Prepaid Local Tax is calculated 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 of gasoline, diesel, and special fuel have changed more than 25% since January 1, 2021, requiring a revision to the published average retail sales prices of gasoline, diesel, and special fuel effective May 1, 2021.

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. Prepaid Local Tax due must be remitted at the same time as the applicable State Excise Tax.

The following average retail sales prices are effective May 1, 2021 through June 30, 2021, unless subsequently revised by the Department:

<u>Motor Fuel Type</u>	<u>Average Retail Price¹</u>
1. Gasoline	\$ 2.227 Per Gal.
2. Diesel	\$ 2.514 Per Gal.
3. Aviation Gasoline	\$ 3.000 Per Gal.
4. Liquefied Petroleum Gas	\$ 1.954 Per Gal.
5. Special Fuel (including CNG)	\$ 2.063 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 6:30 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 \$3.00 per gallon. Where the average retail sales price exceeds \$3.00 per gallon for a motor fuel type, this bulletin reflects the maximum taxable amount.