

Form **ST-3 Motor Fuel Instructions** (Rev.07/11/25) Effective for sales beginning July 1, 2025

Georgia Department of Revenue
Sales and Use Tax Return
P.O. Box 105408
Atlanta, Georgia 30348-5408

Instructions

You are permitted to use this form only if you are a duly licensed motor fuel distributor reporting prepaid local sales taxes for on-road motor fuel and only if you are permitted to file paper forms. For more information on the electronic filing mandate, please refer to Department of Revenue Rule 560-3-2-.26. Do not report off-road fuel sales or uses on this form. Report off-road fuel sales and use tax on Form ST-3 Sales and Use Tax Return.

This form must be filed with Form ST-3 Sales and Use Tax Return. Go online to the Georgia Tax Center (<https://gtc.dor.ga.gov>) for additional filling assistance.

Step 1. Record the jurisdiction and the jurisdiction code. Use the jurisdiction codes provided on the sales and use tax rate chart for prepaid local tax rates located at <https://dor.georgia.gov/sales-tax-rates-prepaid-local-tax-motor-fuel-highway-use>.

Step 2. Record the fuel type code. The fuel type codes are at the top of the form.

Step 3. Record the number of taxable gallons from your books and records.

Step 4. Record the average retail sales price for the fuel type. The prices associated with each fuel type are located at <https://dor.georgia.gov/taxes/motor-fuel-tax/calculating-tax-motor-fuel>.

Step 5. Record taxable sales/uses. Determine taxable sales/uses by multiplying taxable gallons by the average retail sales price for the fuel type being reported.

Step 6. Record the tax rate. Use the sales and use tax rate chart for prepaid local tax rates (<https://dor.georgia.gov/sales-tax-rates-prepaid-local-tax-motor-fuel-highway-use>) to determine the tax rate for the applicable jurisdiction.

Step 7. Record the tax amount. To calculate the tax amount, multiply the taxable sales/uses by the tax rate.

Step 8. Add the tax amounts, record the total on line 18 of this form, and record the total tax in Part A and Part C of Form ST-3.

Use a copy of this form to report additional on-road motor fuel sales/use.

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Georgia Department of Revenue
Sales and Use Tax Return
PO Box 105408
Atlanta, Georgia 30348-5408



2512704018

Sales & Use # _____ Period Ending ____/____/____ Amended Return ☐

Name: _____

Address: _____

Address: _____

County of Business _____

FUEL TYPE	FUEL TYPE CODE	AVERAGE RETAIL SALES PRICE
Gasoline	1	\$ _____
Diesel	2	\$ _____
Aviation Gasoline	3	\$ _____
L.P.G.	4	\$ _____
Special Fuels (includes CNG)	5	\$ _____

Pre-Paid Local Sales Tax (Motor Fuel) Schedule

	ON-ROAD FUEL JURISDICTION	JURISDICTION CODE	FUEL TYPE	TAXABLE GALLONS	AVERAGE RETAIL SALES PRICE	TAXABLE SALES/USE	TAX RATE*	TAX AMOUNT
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17. ADDENDUM PAGE TOTALS ►								
18. TOTALS ►								

* Use the sales and use tax rate chart for prepaid local tax rates to determine the tax rate for the applicable jurisdiction.