



Georgia Department of Revenue Excise Tax Bulletin

State Excise Tax on Motor Fuel Sales

Effective: January 11, 2023

December 20, 2022

Effective January 11, 2023, the State Excise Tax set out below must be remitted by the licensed distributor (supplier, wholesaler) on all sales of motor fuel to any purchaser not properly licensed as a Georgia distributor of that fuel type (note Governor Kemp suspended the collection of the state excise tax on motor fuels through 11:59PM on January 10, 2023, under Executive Order 12.08.22.02). Sales of aviation gasoline are generally subject to a one (1) cent per gallon excise tax as long as the sale is made to a duly licensed aviation gasoline distributor (“AL” license type); if not, a **31.2** cent rate per gallon will apply.

The following rates will be in effect from January 11, 2023 through December 31, 2023:

<u>Motor Fuel Type</u>	<u>State Excise Tax Rate</u>
1. Gasoline	\$ 0.312 per gallon
2. Diesel	\$ 0.350 per gallon
3. Aviation Gasoline	\$ 0.010 per gallon
4. Liquefied Petroleum Gas	\$ 0.312 per gallon
5. Special Fuel (including CNG)	\$ 0.312 per gallon

FOR MORE INFORMATION

The State Excise Tax Rates are published annually and are typically posted to the Department of Revenue website in November. Should you have any questions regarding this bulletin, please visit our website at dor.georgia.gov or call the Taxpayer Services Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., ET, Monday through Friday, excluding holidays, at 1-877-423-6711.