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## **Georgia Department of Revenue Excise Tax Bulletin**

### **State Excise Tax on Motor Fuel Sales**

### **Effective: January 1, 2024**

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**December 1, 2023**

**Effective January 1, 2024**, 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. 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 **32.3** cent rate per gallon will apply.

**The following rates will be in effect from January 1, 2024 through December 31, 2024:**

<b><u>Motor Fuel Type</u></b>	<b><u>State Excise Tax Rate</u></b>
1. Gasoline	\$ 0.323 per gallon
2. Diesel	\$ 0.362 per gallon
3. Aviation Gasoline	\$ 0.010 per gallon
4. Liquefied Petroleum Gas	\$ 0.323 per gallon
5. Special Fuel (including CNG)	\$ 0.323 per gallon

### **FOR MORE INFORMATION**

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