

Form **ST-3 Motor Fuel Instructions** (Rev. 06/07/17)

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

Instructions

This form is for motor fuel distributors only. Motor fuel distributors are required to file this form with the Form ST-3 Sales and Use Tax Return to account for pre-paid local sales taxes for on-road fuel sales and use. Do not report off-road fuel sales or use on this form. Report off-road fuel sales and use on the Off-Road Fuel Worksheet.

To determine taxable sales/use, multiply taxable gallons by the average retail sales price for the fuel type being reported. (The average retail sales price is printed at the top of Form ST-3 Motor Fuel.) To determine the county tax rate, find the total rate reported for the county on the sales and use tax rate chart; subtract the 4% state rate; and subtract the TSPLOST tax, if applicable. (For example, the sales and use tax rate chart shows a total rate of 8% for Hancock County. To find the tax rate for pre-paid motor fuel, subtract the 4% state rate and the 1% TSPLOST. The resulting tax rate for pre-paid motor fuel is 3%.) To calculate the tax amount, multiply the taxable sales/use by the tax rate in the applicable jurisdiction.

Report City of Atlanta sales/use on the line appropriate for the fuel type (line 1, 2, 3, 4, or 5) AND on a separate line with the appropriate county (Fulton or DeKalb) and rate. Example: 45,000 gallons of gasoline were delivered to City of Atlanta retail locations in Fulton County. The taxpayer must report these sale(s) on line 1. Separately, on a blank line (line 6, for example) the taxpayer must fill in the jurisdiction (Fulton County), the jurisdiction code (060), the fuel type (1), the taxable gallons (45,000), the average retail sales price, the taxable sales/use, the tax rate, and the tax amount.

After entering taxable sales and tax amount, add the local tax amounts. Record the sum on Form ST-3 Sales and Use Tax Return, Part A and Part D, on the lines for Pre-paid Local Sales/Use Tax.

If more lines are needed to report sales, use Form ST-3 Motor Fuel Addendum.



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

Name: _____
 Address: _____
 Address: _____
 County of Business _____

FUEL TYPE	FUEL TYPE CODE	AVERAGE RETAIL SALES PRICE
Gasoline	1	\$ 1.941
Diesel-Clear/Dyed	2	\$ 2.170
Aviation Gasoline	3	\$ 3.000
L.P.G.	4	\$ 1.954
Special Fuels (includes CNG)	5	\$ 1.868

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. City of Atlanta	999	1		\$ 1.941		1.5%	
2. City of Atlanta	999	2		\$ 2.170		1.5%	
3. City of Atlanta	999	3		\$ 3.000		1.5%	
4. City of Atlanta	999	4		\$ 1.954		1.5%	
5. City of Atlanta	999	5		\$ 1.868		1.5%	
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17. ADDENDUM PAGE TOTALS ▶							
18. TOTALS ▶							

* To determine the county tax rate, find the total rate reported on the sales and use tax rate chart, subtract the 4% state rate and subtract the TSPLOST tax, if applicable.