



Georgia Department of Revenue Sales Tax Bulletin Prepaid Local Tax on Motor Fuel Sales Effective: January 1, 2016

December 1, 2015

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect Prepaid Local Tax on all motor fuel sold for highway use at the time the State Excise Tax is collected. The average retail sales price is used to calculate the tax on sales subject to Prepaid Local Tax.

Effective January 1, 2016, the Prepaid Local Tax average retail sales prices set out below must be collected by Georgia licensed distributors on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. The following average retail sales prices will be in effect effective January 1, 2016 through July 1, 2016, unless subsequently revised by the Department.

<u>Motor Fuel Type</u>	<u>Average Retail Price¹</u>
1. Gasoline	\$ 1.784 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 2.011 Per/Gal.
3. Aviation Gasoline	\$ 3.00 Per/Gal.
4. L.P.G.	\$ 1.954 Per/Gal.
5. Special Fuel (includes CNG)	\$ 1.717 Per/Gal.

FOR MORE INFORMATION

The Prepaid Local Tax average retail sales prices are published semi-annually and posted to the Department of Revenue web site in May and November of each year, or more frequently, if a revision is required. Should you have any questions regarding this bulletin, please visit our Internet site at <http://dor.georgia.gov/> or call the Taxpayer Services Division, Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, 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 three dollars (\$3.00). Where the average retail sales price exceeds three dollars (\$3.00) for a motor fuel type, this bulletin reflects the maximum taxable amount.