



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

June 1, 2016

All licensed motor fuel distributors (suppliers, wholesalers) in the State of Georgia must remit Prepaid Local Tax on all motor fuel sold at the time the State Excise Tax is remitted. The average retail sales price is used to calculate the tax on sales subject to Prepaid Local Tax.

Effective July 1, 2016, the Prepaid Local Tax average retail sales prices set out below must be remitted by duly licensed Georgia distributors on all sales of motor fuel sold to any purchaser who is not a duly licensed Georgia distributor. The following average retail sales prices will be in effect effective July 1, 2016 through December 31, 2016, unless subsequently revised by the Department.

<u>Motor Fuel Type</u>	<u>Average Retail Price¹</u>
1. Gasoline	\$ 1.813 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 1.836 Per/Gal.
3. Aviation Gasoline	\$ 3.00 Per/Gal.
4. L.P.G.	\$ 1.954 Per/Gal.
5. Special Fuel (includes CNG)	\$ 1.750 Per/Gal.

FOR MORE INFORMATION

The Prepaid Local Tax average retail sales prices are published semi-annually and posted to the Department of Revenue website 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 website at <http://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.

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.