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

### **Prepaid Local Tax on Motor Fuel Sales**

### **Effective: July 1, 2017**

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**Effective July 1, 2017**, the Prepaid Local Tax based on the average retail sales prices set out below must be remitted by duly licensed Georgia distributors (suppliers, wholesalers) on all sales of motor fuel to any purchaser not duly licensed as a Georgia distributor of that fuel type. The average retail sales price is used to calculate the tax on sales subject to Prepaid Local Tax. Prepaid Local Tax due must be remitted at the same time as the applicable State Excise Tax.

**The following average retail sales prices will be in effect July 1, 2017 through December 31, 2017, unless subsequently revised by the Department:**

<u>Motor Fuel Type</u>	<u>Average Retail Price<sup>1</sup></u>
1. Gasoline	\$ 1.941 Per Gal.
2. Diesel (Clear/Dyed)	\$ 2.170 Per Gal.
3. Aviation Gasoline	\$ 3.000 Per Gal.
4. Liquefied Petroleum Gas	\$ 1.954 Per Gal.
5. Special and Compressed Petroleum Gas	\$ 1.868 Per Gal.

#### **FOR MORE INFORMATION**

The Prepaid Local Tax average retail sales prices are published semi-annually and typically 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., ET, Monday through Friday, excluding holidays, at 1-877-423-6711.

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<sup>1</sup> **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.