



Georgia Department of Revenue Excise Tax Bulletin State Excise Tax on Motor Fuel Sales Effective: January 1, 2019

November 30, 2018

Effective January 1, 2019, 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 1 cent per gallon excise tax so long as the sale is made to a duly licensed aviation gasoline distributor (“AL” license type); if not, a **27.5** cent rate per gallon will apply.

The following rates will be in effect from January 1, 2019 until December 31, 2019:

<u>Motor Fuel Type</u>	<u>State Excise Tax Rate</u>
1. Gasoline	\$ 0.275 Per Gal.
2. Diesel	\$ 0.308 Per Gal.
3. Aviation Gasoline	\$ 0.010 Per Gal.
4. Liquefied Petroleum Gas	\$ 0.275 Per Gal.
5. Special Fuel and Compressed Petroleum Gas	\$ 0.275 Per Gal.

FOR MORE INFORMATION

The State Excise Tax Rates are published annually and are typically posted to the Department of Revenue website in November. Should you have any questions regarding this bulletin, please visit our website at www.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.