



**Georgia Motor Fuel Tax
Informational Bulletin
Suspension of Georgia Motor Fuel Taxes
MFT-2022-001**

December 12, 2022

UPDATED

The General Assembly passed H.B. 304 and on March 18, 2022, Governor Kemp signed the bill into law, suspending the collection of motor fuel excise tax from 5:00 PM on March 18, 2022 through 11:59 PM on May 31, 2022 (the “**Suspension Period**”). On May 26, 2022, July 1, 2022, August 3, 2022, September 1, 2022, October 3, 2022, and November 4, 2022, Governor Kemp signed Executive Orders further extending the suspension of the collection of motor fuel excise tax through 11:59 PM on December 11, 2022 (Executive Orders 05.26.22.02, 07.01.22.02, 08.03.22.02, 09.01.22.02, 10.03.22.02 and 11.04.22.02 respectively). On December 8, 2022, Governor Kemp issued Executive Order 12.08.22.02 further extending the suspension of the collection of motor fuel excise tax through 11:59 PM on January 10, 2023 (collectively, the “**Extended Suspension Period**”). The suspension applies to Georgia motor fuel excise tax imposed under O.C.G.A. § 48-9-3 on the fuels listed below. The suspension does not apply to any local sales or use taxes (including prepaid local tax).

Motor fuels eligible for the suspension of motor fuel excise tax include all fuels subject to Georgia motor fuel excise tax imposed under O.C.G.A. § 48-9-3 including, but not limited to, gasoline, clear diesel, aviation gasoline, liquid propane gas, gasohol, ethanol, liquefied natural gas, and compressed natural gas. Motor fuels sold for off-highway use, such as jet fuel and dyed diesel, are generally not subject to Georgia motor fuel excise tax.

Distributors should not remit Georgia motor fuel excise tax on motor fuels sold during the Suspension Period or the Extended Suspension Period. The Department has issued additional guidance on its website regarding how such sales should be reported on March through January motor fuel returns.

Executive Order 12.08.22.02 , issued December 8, 2022, further extends the suspension of the collection of the tax required by O.C.G.A. § 48-8-30 (i.e., 4% state sales and use tax) upon the retail purchase, retail sale, rental, storage, use, or consumption of the fuel to a contract or common carrier regulated by the United States Surface Transportation Board for use exclusively in the operation of locomotives by such carrier through 11:59 PM January 10, 2023 (previously suspended through 11:59 PM December 11, 2022 by Executive Order 11.04.22.02). Dealers remitting tax on such sales or uses should exempt the 4% state sales tax for transactions eligible for the suspension on their July through November sales and use tax returns. Local sales and use taxes still apply to these transactions.

FOR MORE INFORMATION

For more information, contact Taxpayer Services at motorfuel@dor.ga.gov or at 1-877-423-6711 between 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding holidays.