

Frank M. O'Connell
State Revenue Commissioner



Chester Cook
Deputy State Revenue Commissioner

Georgia Department of Revenue
2595 Century Pkwy NE | Atlanta, Georgia 30345

NOTICE MFT-2025-01

RE: Proposal to amend 560-9-2-.01 International Fuel Tax Agreement

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Rule 560-9-2-.01.

Attached to this notice are an exact copy and synopsis of the proposed Rule. The proposed Rule is being amended under the authority of O.C.G.A. §§ 48-2-12.

The Department of Revenue will consider the Amendment of the above rule at a remote regulation hearing held at 10:00 am on March 04, 2025, which can be accessed through the following link: <https://meet.goto.com/299920773> or via telephone at 1 (571) 317-3116 or 1 866 899 4679 (toll-free) with the access code: 299-920-773. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all comments regarding the above-referenced Rule from interested persons and parties no later than 10 a.m. on March 04, 2025. Electronic comments must be sent to regcomments@dor.ga.gov. **Please reference "Notice MFT-2025-01" on all comments.**

Dated: 01/24/2025

A handwritten signature in blue ink that reads "Frank M. O'Connell".

Frank M. O'Connell
State Revenue Commissioner

SYNOPSIS

GEORGIA DEPARTMENT OF REVENUE MOTOR FUEL AND ROAD TAXES

CHAPTER 560-9 MOTOR FUEL AND ROAD TAXES

560-9-2-.01 International Fuel Tax Agreement

The purpose of proposed Rule 560-9-2-.01 is to bring the rule into conformity with the current International Fuel Tax Agreement under 49 U.S.C. § 31705 and to incorporate the requisite documents with all modifications and revisions. The following paragraphs have been changed (specific changes are denoted in the attached rule).

- Paragraph (3) provides the address change for the Georgia Department of Revenue.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-9
MOTOR FUEL AND ROAD TAXES**

**SUBJECT 560-9-2
ROAD TAX ON MOTOR CARRIERS**

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560-9-2-.01 International Fuel Tax Agreement

560-9-2-.01 International Fuel Tax Agreement

- (1) The state revenue commissioner entered into the International Fuel Tax Agreement (hereinafter "IFTA") effective January 1, 1996. Participation in IFTA is intended to comply with 49 U.S.C. § 31705.
- (2) This rule incorporates by reference the following documents: IFTA's Articles of Agreement, the IFTA Procedures Manual, and the IFTA Audit Manual, each in its entirety, with all modifications and revisions previously and henceforth to be adopted.
- (3) A complete and current copy of each document described in paragraph (2) of this rule, along with a Georgia IFTA Procedures Manual providing information related to IFTA compliance, is maintained for public inspection at the Georgia Department of Revenue, Taxpayer Services Division, ~~1800 Century Boulevard NE, Atlanta, Georgia 30345-3205~~ at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4). The documents may also be accessed from the Department's website.

Authority: O.C.G.A. §§ 48-2-12, ~~48-9-10.~~