Georgia Motor Fuel Tax
Suspension of Georgia Motor Fuel Taxes
2023 Motor Fuel Suspension FAQ's
September 12, 2023

On September 12, 2023, Governor Brian P. Kemp signed Executive Order 09.12.23.01 suspending the collection of motor fuel excise tax from 12:00 AM on September 13, 2023 through 11:59 PM on October 12, 2023 (the "**Suspension Period**"). *See* Georgia Motor Fuel Tax Informational Bulletin MFT-2023-01.

How should I report fuel sold during the Suspension Period?
All fuel transactions occurring during the Suspension Period that are ordinarily taxable should be reported on both the Schedule of Receipts and Schedule of Disbursements worksheets: Schedule 1 (Gallons received in GA Tax Paid) and Schedule 13 (Tax Paid Fuel Exported). On the Schedule of Receipts worksheet, the "Gal received in GA-Tax Paid" option should be selected under Schedule Type. On the Schedule of Disbursements worksheet, the "Tax-paid fuel exported" option should be selected under Schedule Type. The amounts reported on both schedules should be the same. The amount from the Schedule of Receipts worksheet should be reported on Line 4 of the Gallons worksheet. The amount from the Schedule of Disbursements should be reported on Line 12 of the Gallons worksheet.

Examples of where these items are located in the return template are shown below:

Location: *Schedule of Receipts* worksheet

GEORGIA MOTOR FUEL TAX MULTIPLE SCHEDULES OF RECEIPTS **(Include all receipt schedules in this table)**

In order to import external files into spreadsheet, unprotect the worksheet. DO NOT change the formatting. Data may not be imported accurately or completely if formatting is changed by user.

Carrier Name	Carrier FEIN	Schedule Type	Import State	Product Code	Other Fuel	Mode	City (Origin)	State (Origin)	City (Destin
		01 Gal received in GA-Tax Paid							

Type of Schedule
Choose schedule type.
Include state if schedule type is 3.

Location: *Gallons* worksheet

License #		No License/Invalid License			
FEIN (Federal ID)					
Media #					
MOTOR FUEL TAX REPORT	USE THIS FOR ONLY FOR THE PERIOD PRINTED	Period		To	

DEBITS	Gasoline	Fuel Oils - Clear	Fuel Oils - Dyed	L.P. Gas	Special Fuel
1. Beginning GA Inventory					
2. Gallons Received From:					
Alabama					
Florida					
North Carolina					
South Carolina					
Tennessee					
Other					
3. Gallons received from GA Points (Tax Free)					
4. Gallons Received Tax Paid					
5. Compounds					
6. Total Debits	0	0	0	0	0

Location: *Schedule of Disbursements* worksheet

GEORGIA MOTOR FUEL TAX MULTIPLE SCHEDULES OF DISBURSEMENTS **(Include all disbursement schedules in this table)**

In order to import external files into spreadsheet, unprotect the worksheet. DO NOT change the formatting. Data may not be imported accurately or completely if formatting is changed by user.

Carrier Name	Carrier FEIN	Schedule Type	Export State	Product Code	Other Fuel	Mode	City (Origin)	City (Destin
		13 Tax-paid fuel exported						

Type of Schedule
Choose schedule type. Include state if schedule type is 7.

Location: *Gallons* worksheet

CREDITS

7. Transfers to other states					
Alabama					
Florida					
North Carolina					
South Carolina					
Tennessee					
Other					
8. Sales to U.S.Government					
9. Sales to other Licensed Distributors					
10. Non-taxable Sales and/or Use					
11. Compounds					
12. Sales or Use of Tax Paid Fuel					
13. Sales of Aviation Gasoline					
Sales of Aviation Gas to Licensed Purchaser @ 1 ¢					
Sales of Aviation Gas to Unlicensed Purchaser @ 28.7 ¢					
14. Taxable Sales/Use					
15. Taxable Sales/Use, County & Municipal Govts					
16. Closing GA Inventory					
17. Total Credits	0	0	0	0	0
18. Total Debits	0	0	0	0	0
19. Variations over (short)	0	0	0	0	0