



Georgia Department of Revenue Sales Tax Bulletin

Prepaid Local Tax on Motor Fuel Sales

Effective: January 1, 2014

November 27, 2013

All licensed motor fuel distributors (suppliers) in the State of Georgia must generally collect a Prepaid Local Tax on all motor fuel sold for highway use at the time the Prepaid State Tax and the State Excise Tax is collected. The average retail sales price is used to calculate the taxable sales subject to the Prepaid Local Tax.

Effective January 1, 2014, the Prepaid Local Tax average retail sales prices set out below must be collected by Georgia licensed distributors on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. The following average retail sales prices will be in effect effective January 1, 2014 through June 30, 2014, unless subsequently revised by the Department.

<u>Motor Fuel Type</u>	<u>Average Retail Price</u>
1. Gasoline	\$ 2.946 Per/Gal.
2. Diesel (Clear/Dyed)	\$ 3.458 Per/Gal.
3. Aviation Gasoline	\$ 5.409 Per/Gal.
4. L.P.G.	\$ 1.954 Per/Gal.
5. Special Fuel (includes CNG)	\$ 2.897 Per/Gal.

FOR MORE INFORMATION

The Prepaid Local Tax average retail sales prices are published semi-annually and posted to the Department of Revenue web site 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 Internet site at www.etax.dor.ga.gov or call the Taxpayer Services Division, Motor Fuel Unit, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at (404) 417-6712. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.