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## Georgia Department of Revenue Motor Fuel Tax Bulletin Prepaid State Tax Rates Effective: January 1, 2012

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November 30, 2011

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid State Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. The Prepaid State Tax rate for each fuel type is based upon an indexed retail sales price converted to a cent per gallon rate.

**Effective January 1, 2012**, the following Prepaid State Tax Rates must be collected by the licensed distributor on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor. These Prepaid State Tax rates will be effective January 1, 2012 through June 30, 2012, unless subsequently revised by the Department.

The State Excise Tax rate of 7 ½ cents per gallon must also be collected at the time of sale (except for Aviation Gasoline, which is generally subject to a 1 cent per gallon excise tax).

<u>Motor Fuel Type</u>	<u>3% Prepaid State Tax Rate (State, County &amp; Municipalities Only)</u>	<u>4% Prepaid State Tax Rate (All Other Motor Fuel Sales)</u>
1. Gasoline	\$0.091 Per Gal.	\$0.121 Per Gal.
2. Diesel (Clear/Dyed)	\$0.107 Per Gal.	\$0.143 Per Gal.
3. Aviation Gasoline	\$0.161 Per Gal.	\$0.214 Per Gal.
4. L.P.G.	\$0.059 Per Gal.	\$0.078 Per Gal.
5. Special Fuel (includes CNG)	\$0.090 Per Gal.	\$0.120 Per Gal.

### FOR MORE INFORMATION

The Prepaid State Tax Rates are published semi-annually and are posted to the Department of Revenue web site in May and November of each year, or more frequently, if a revision is required due to a 25% change in the average selling price of any motor fuel during the tax period. Should you have any questions regarding this bulletin, please contact the Motor Fuel Tax Unit at (404) 417-6712, or visit the Department's Website at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov). Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.