



Georgia Department of Revenue Motor Fuel Tax Bulletin State Excise Tax Rates Effective: July 1, 2015

June 19, 2015

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a State Excise Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. Due to the passage of HB 170 (2015 Session) the Prepaid State Tax no longer applies for sales made on or after July 1, 2015. For the Prepaid Local Tax, please see the separately issued bulletin available here:

<https://dor.georgia.gov/documents/prepaid-local-tax-motor-fuel-sales-effective-july-1-2015>

Effective July 1, 2015, the following State Excise 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 State Excise Tax Rates will be effective July 1, 2015 through June 30, 2016. Sales of aviation gasoline are generally subject to a 1 cent per gallon excise tax so long as the sale is made to a licensed aviation gasoline distributor (AL license); if not then the 26 cent rate will apply.

<u>Motor Fuel Type</u>	<u>State Excise Tax Rate</u>
1. Gasoline	\$0.26 Per Gal.
2. Diesel (Clear/Dyed)	\$0.29 Per Gal.
3. Aviation Gasoline	\$0.01 Per Gal.
4. L.P.G.	\$0.26 Per Gal.
5. Special Fuel (includes CNG)	\$0.26 Per Gal.

FOR MORE INFORMATION

The State Excise Tax Rates are published annually and are posted to the Department of Revenue website. Should you have any questions regarding this bulletin, please visit our Internet site at <http://dor.georgia.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 1-877-423-6711.