



**Georgia Motor Fuel Tax
Informational Bulletin
Suspension of Georgia Motor Fuel Taxes
MFT-2022-001**

The General Assembly passed H.B. 304 and on March 18, 2022, Governor Kemp signed the bill into law, suspending the collection of motor fuel excise tax from 5:00 PM on March 18, 2022 through 11:59 PM on May 31, 2022 (the “**Suspension Period**”). The suspension of taxes applies only to Georgia motor fuel excise tax imposed under O.C.G.A. § 48-9-3. The suspension does not apply to any local sales or use taxes (including prepaid local tax).

Motor fuels eligible for the suspension of tax include all fuels subject to Georgia motor fuel excise tax imposed under O.C.G.A. § 48-9-3, including, but not limited to, gasoline, clear diesel, aviation gasoline, liquid propane gas, gasohol, ethanol, liquefied natural gas, and compressed natural gas. Motor fuels sold for off-highway use, such as jet fuel and dyed diesel, are generally not subject to Georgia motor fuel excise tax.

Distributors should not remit Georgia motor fuel excise tax on motor fuels sold during the Suspension Period. The Department will issue additional guidance soon regarding how such sales should be reported on March, April, and May motor fuel returns.

FOR MORE INFORMATION

For more information, contact Taxpayer Services at motorfuel@dor.ga.gov or at 1-877-423-6711 between 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding holidays.