



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

RENEWAL OF STATE OF EMERGENCY FOR INFLATION

- WHEREAS:** On September 12, 2023, due to the ongoing economic hardships caused by rampant inflation, I issued Executive Order 09.12.23.01, declaring a State of Emergency for Inflation; and
- WHEREAS:** On October 6, 2023, I renewed the State of Emergency for Inflation until November 11, 2023, by issuing Executive Order 10.06.23.01; and
- WHEREAS:** Code Section 38-3-51 vests the Governor with the power to renew any state of emergency for a period not to exceed thirty (30) days; and
- WHEREAS:** Code Section 45-12-22 vest the Governor with the power to suspend the collection of taxes, or any part thereof, due to the state until the next meeting of the General Assembly but no longer; and
- WHEREAS:** In the event the Governor has declared a state of emergency, Code Section 45-12-22 vests him with the power to suspend the collection of state motor fuel taxes, subject to ratification by the General Assembly at its next meeting; and
- WHEREAS:** On October 26, 2023, I issued a proclamation convening the General Assembly in Special Session beginning on November 29, 2023; and
- WHEREAS:** Continued action by the State of Georgia is necessary to ensure the restoration of Georgia's social and economic welfare by responding to the ongoing effects of inflation in the State; and
- WHEREAS:** I have determined the state of emergency created by inflation persists in the State of Georgia, and that it is necessary and appropriate to renew the State of Emergency for Inflation for eighteen (18) days, until the General Assembly convenes in Special Session.

NOW, THEREFORE, PURSUANT TO CODE SECTION 38-3-51, AND THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE STATE OF GEORGIA, IT IS HEREBY

ORDERED: That the State of Emergency for Inflation declared by Executive Order 09.12.23.01, and renewed by Executive Order 10.06.23.01, which is set to expire on Saturday, November 11, 2023, at 11:59 P.M., shall be renewed for eighteen (18) days.

IT IS FURTHER

ORDERED: That the State of Emergency for Inflation shall terminate on Wednesday, November 29, 2023, at 11:59 P.M., unless otherwise renewed or terminated via subsequent Executive Order.

IT IS FURTHER

ORDERED: That the terms of Executive Order 09.12.23.01, as renewed by Executive Order 10.06.23.01, are hereby adopted by reference.

IT IS FURTHER

ORDERED: That if one or more of the provisions contained in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, but, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had never been contained within the Order.

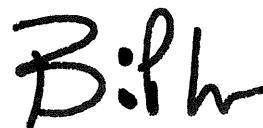
IT IS FURTHER

ORDERED: The Office of the Governor may continue to issue guidance on the scope of this Order as needed through communication media, including social media, without need for further Executive Orders.

IT IS FURTHER

ORDERED: That all provisions of this Order shall become effective upon signature.

This 8th day of November 2023.



GOVERNOR



**Georgia Motor Fuel Tax
Suspension of Georgia Motor Fuel Taxes
2023 International Fuel Tax Association (IFTA) Return Filing Guidance
November 8, 2023**

Governor Brian P. Kemp has extended the temporary suspension of the state's excise tax on motor fuel sales. All motor carriers who are licensed with the International Fuel Tax Association (IFTA) and traveling in Georgia are exempt from motor fuel excise tax from September 13, 2023, at 12:00 a.m., through November 29, 2023, at 11:59 p.m. This is due to the declaration of a State of Emergency for the State of Georgia and the signing of an Executive Order 11.08.23.01 by Governor Brian P. Kemp extending the suspension of the collection of motor fuel excise tax through November 29, 2023.

Motor carriers will be able to purchase qualifying motor fuel tax-free and travel non-taxable miles in the State of Georgia during this suspension period. IFTA returns are still required to be filed for the quarters that include this tax-free period. Please ensure that all fuel purchases are reported on IFTA returns to accurately reflect your miles per gallon (MPG) for the suspension period. Reporting should include both tax-free and tax paid purchases. As of the effective suspension date of September 13, 2023, through November 29, 2023, all miles traveled in the State of Georgia should be reported as non-IFTA miles.

On the IFTA return, all filers should report all miles traveled and fuel gallons purchased in Georgia for the suspension period as non-taxable miles and non-taxable gallons. Please use the following instructions for reporting activity from 9/13/2023 through 11/29/2023:

- Report all miles traveled in Georgia during suspension period in Total Miles
- Exclude all miles traveled in Georgia during suspension period in Total Taxable Miles
- Report tax-free fuel gallons purchased in Georgia in Total Gallons
- Exclude tax-free fuel gallons purchased in Georgia in Tax-Paid Gallons

It is important for all motor carriers to maintain all mileage and fuel records during this suspension period to support filed IFTA returns.

For additional questions and information, please email the Motor Fuel Unit at motorfuel@dor.ga.gov or contact us at 1-877-423-6711.