



**Georgia Motor Fuel Tax
Suspension of Georgia Motor Fuel Taxes
2023 International Fuel Tax Association (IFTA) Return Filing Guidance
September 12, 2023**

Governor Brian P. Kemp has approved a 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 October 12, 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 09.12.23.01 by Governor Brian P. Kemp suspending the collection of motor fuel excise tax through October 12, 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 October 12, 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 10/12/2023:

- 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 visit our website at <https://dor.georgia.gov/2023-motor-fuel-suspension>. You can also reach us by email at motorfuel@dor.ga.gov or contact us at 1-877-423-6711.



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

STATE OF EMERGENCY FOR INFLATION

- WHEREAS:** Rampant inflation is negatively impacting Georgia's economy and the social and economic wellbeing of its residents; and
- WHEREAS:** The costs of everyday essentials, such as food, housing, and gasoline, have risen dramatically; and
- WHEREAS:** The typical American household, including those of hardworking Georgians, is spending \$202.00 more per month since July 2022 to buy the same goods and services; and
- WHEREAS:** The benchmark oil price is currently at a 10-month high, and the average price for a gallon of gasoline has risen more than thirty cents in Georgia over the past year; and
- WHEREAS:** Continued inflation is creating an economic emergency in the State of Georgia; and
- WHEREAS:** Code Section 45-12-22 vests the Governor with the power to suspend the collection of state motor fuel taxes during a declared state of emergency, subject to ratification by the General Assembly at its next meeting; and
- WHEREAS:** The Governor is vested with the emergency powers cited herein as the Chief Executive of this State; and
- WHEREAS:** Code Section 38-3-28 provides that "[a]ll orders, rules, and regulations promulgated by the Governor" have the force and effect of law; and
- WHEREAS:** Code Section 38-3-51(c)(1) vests the Governor with the power to enforce all laws, rules, and regulations relating to emergency management and to assume direct operational control of all civil forces and helpers in the state; and

WHEREAS: Code Section 38-3-51(c)(4) vests the Governor with the power to perform and exercise such other functions, powers, and duties as may be deemed necessary to promote and secure the safety and protection of the civilian population; and

WHEREAS: Code Section 38-3-51(d)(1) vests the Governor with the power to suspend any regulatory statute prescribing the procedures for conduct of state business, or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary action in coping with the emergency or disaster; and

WHEREAS: I have determined that a state of emergency exists as provided by Code Section 38-3-51, and that the following actions are necessary and appropriate to protect the continued strength of Georgia's economy and provide for the health, safety, and welfare of Georgia's residents and visitors.

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 a State of Emergency exists in the State of Georgia due to the negative impacts of inflation on the State's economy.

IT IS FURTHER

ORDERED: That all resources of the State of Georgia shall be made available to assist in activities designed to address this emergency and aid recovery and response efforts.

IT IS FURTHER

ORDERED: That all state and local authorities, as well as public and private entities, shall fully comply with all orders by the Governor as authorized by Georgia law, in furtherance of this Order.

IT IS FURTHER

ORDERED: Pursuant to Code Section 10-1-393.4, price gouging related to goods and services necessary to respond to this State of Emergency, including motor fuel and diesel fuel, would be detrimental to the social and economic welfare of the citizens of this State and is therefore prohibited.

IT IS FURTHER

ORDERED: That pursuant to Code Section 45-12-22, the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 is hereby suspended for the effective dates of this State of Emergency for Inflation, unless otherwise terminated.

IT IS FURTHER

ORDERED: That no distributor of motor fuel or diesel fuel shall be found in violation of Code Section 48-9-17 for complying with the terms of this Order.

IT IS FURTHER

ORDERED: That the collection of tax required by Code Section 48-8-30 upon the retail purchase, retail sale, rental, storage, use, or consumption of fuel to a contract or common carrier regulated by the United States Surface Transportation Board for use exclusively by such carrier is hereby suspended for the effective dates of this Order.

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: That no provision of this Order shall limit, infringe, suspend, or supplant any judicial order, judgment, or decree issued pursuant to the laws or constitution of this State or the laws or constitution of the United States, nor shall any person use any provision this Order as a defense to an action in violation of a judicial order, judgment, or decree by any court created pursuant to the laws or constitution of this State or the laws or constitution of the United States.

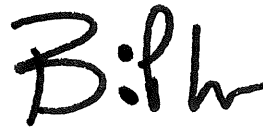
IT IS FURTHER

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: All provisions of this Order shall become effective on Wednesday, September 13, 2023, at 12:00 A.M., and shall be valid for a period of thirty (30) days, expiring on Thursday, October 12, 2023, at 11:59 P.M. unless this State of Emergency is renewed by the Governor.

This 12th day of September 2023.

A handwritten signature in black ink, appearing to read "Bill", is written above a horizontal line.

GOVERNOR