



**Georgia Motor Fuel Tax
Informational Bulletin
Suspension of Georgia Motor Fuel Taxes
MFT-2024-002**

October 2, 2024

Due to the negative impacts of Tropical Storm Helene, Governor Brian P. Kemp declared a State of Emergency and issued Executive Order 09.24.24.01. On October 1, 2024, Governor Kemp issued Executive Order 10.01.24.02 suspending the collection of motor fuel excise tax from 12:00 AM on October 3, 2024 through 11:59 PM on October 9, 2024 (the “**Suspension Period**”). The suspension applies to Georgia motor fuel excise tax imposed under O.C.G.A. § 48-9-3 on the fuels listed below. The suspension does not apply to any local sales or use taxes (including prepaid local tax).

Motor fuels eligible for the suspension of motor fuel excise 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 or the Extended Suspension Period. The Department has issued additional guidance on its website regarding how such sales should be reported on October 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.