

House Bill 53

By: Representatives Buck of the 135th, Royal of the 164th, Jamieson of the 22nd, Skipper of the 137th, Heard of the 89th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to motor
2 fuel and road taxes, so as to change certain definitions regarding such taxes; to provide an
3 effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

5 Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to motor fuel and
6 road taxes, is amended by striking Code Section 48-9-2, relating to definitions regarding
7 such taxes, and inserting in its place a new Code Section 48-9-2 to read as follows:

8 "48-9-2.

9 As used in this article, the term:

10 (1) 'Agricultural field use' means the use of motor fuel of a type other than gasoline by
11 vehicles licensed under paragraph (.1) of Code Section 48-10-1. Such term shall include
12 the incidental movement over a highway as well as all off-road operations.

13 (1) 'Aviation gasoline' means gasoline that is designed and sold for use solely for
14 aviation purposes in aircraft engines.

15 (2) 'Aviation gasoline dealer' means any person who sells or consumes aviation gasoline
16 for aviation purposes only.

17 (3) 'Compressed petroleum gas' means all liquid petroleum products composed of
18 propane, propylene, butanes, butylenes, or any mixture thereof as determined by test
19 method ASTM D-216370, Natural Gas Processors Association Liquefied Petroleum
20 Specifications, 1970 revision.

21 (4) 'Consumer distributor' means any person who has both highway and nonhighway use
22 of motor fuel of a type other than gasoline and who elects to become licensed as a
23 distributor to obtain the exemption allowed by this article.
24

1 (5) 'Distributor' means every person other than the United States or any of its agencies
2 who:

3 (A) Produces, refines, prepares, distills, manufactures, blends, or compounds motor
4 fuel in this state;

5 (B) Makes the first sale in this state of any motor fuel imported into this state after the
6 motor fuel has been received in this state;

7 (C) Consumes or uses in this state any motor fuel imported into this state before the
8 motor fuel has been received by any other person in this state;

9 (D) Purchases motor fuel for export from this state;

10 (E) Consumes or uses motor fuel of a type other than gasoline for both highway and
11 nonhighway use and who elects to become licensed as a distributor to obtain the
12 exemption allowed by this article;

13 (F) Sells motor fuel of a type other than gasoline to consumers who have no highway
14 use of such fuel and who elects to become licensed as a distributor to obtain the
15 exemptions allowed by this article; or

16 (G) Imports motor fuel into this state for production, refining, preparation, distilling,
17 manufacturing, blending, compounding, consumption, or use within this state.

18 (5.1) 'Dyed fuel oils' means any fuel oil dyed pursuant to regulations issued by either the
19 United States Environmental Protection Agency or the Internal Revenue Service.

20 (5.2) 'Export and import' means:

21 (A) When motor fuels are sold for export and delivered across the boundaries of this
22 state by or for the seller, such action is presumed to be an export from the place of
23 origin and an import into the destination state or country by the seller; and

24 (B) When motor fuels are purchased for export and transported across the boundaries
25 of this state by or for the purchaser, such action is presumed to be an export from the
26 place of origin and an import into the destination state or country by the purchaser.

27 (6) 'Fuel oils' means all liquid petroleum products including, but not limited to, kerosene,
28 but does not mean gasoline, compressed petroleum gas, or special fuel.

29 (7) 'Gasoline' means all products commonly or commercially known or sold as gasoline.

30 (8) 'Highway use' means:

31 (A) The consumption or use of motor fuel other than gasoline in or upon a motor
32 vehicle which is operated on the public highways;

33 (B) The placing of motor fuel other than gasoline in the running tank or power cells of
34 a motor vehicle designed for use and used on the public highways; or

35 (C) The use of motor fuel other than gasoline in the construction, reconstruction,
36 maintenance, or repair of public highways.

1 (8.1) 'Loading rack' means that part of a terminal facility by which motor fuels are
2 physically removed from the terminal facility into transport tank trucks, marine vessels,
3 or rail cars.

4 (9) 'Motor fuel' means any source of energy that can be used for propulsion of motor
5 vehicles on the public highways including, but not limited to:

- 6 (A) Gasoline;
- 7 (B) Fuel oils;
- 8 (C) Compressed petroleum gas; and
- 9 (D) Special fuel.

10 (10) 'Motor vehicle' means:

- 11 (A) Every self-propelled vehicle designed for operation or required to be licensed for
12 operation upon the public highways; and
- 13 (B) Any other machine or mechanical contrivance using motor fuel to the extent that
14 the machine or contrivance is operated upon the public highways.

15 (11) 'Public highway' means every way or place of whatever nature generally open to the
16 use of the public as a matter of right for the purpose of vehicular travel even though such
17 way or place may never have been so open or may be temporarily closed for the purpose
18 of construction, reconstruction, maintenance, or repair.

19 (12) 'Purchase' means any acquisition of ownership.

20 (13) 'Received,' in addition to its ordinary meaning, means:

- 21 (A) Motor fuel produced, refined, prepared, distilled, manufactured, blended, or
22 compounded within this state; or
- 23 (B) Motor fuel imported into the territorial boundaries of this state which is held for
24 sale or use or is stored in any receptacle which has withdrawal facilities for sale or use
25 in this state.

26 (14) 'Sale' means any exchange, gift, consignment, bailment, or any other accounted for
27 or unaccounted for disposition.

28 (15) 'Special fuel' means all sources of energy other than gasoline, fuel oils, or
29 compressed petroleum gas.

30 (15.1) 'Terminal' means a motor fuel storage and distribution facility that is supplied by
31 pipeline or marine vessel and from which motor fuels may be removed by either a
32 loading rack or user pipeline. However, the term does not include any facility at which
33 petroleum blend stocks and additives are used to manufacture products other than motor
34 fuel and from which no motor fuel is removed.

1 (16) 'Transport tank truck' means any tank truck used to transport motor fuel in bulk
2 quantities."

3 **SECTION 2.**

4 This Act shall become effective upon its approval by the Governor or upon its becoming law
5 without such approval.

6 **SECTION 3.**

7 All laws and parts of laws in conflict with this Act are repealed.