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THIS SUPPLEMENT CONTAINS

Statutes:

All laws specifically codified by the General Assembly of the State of Georgia through the 2025 Regular Session of the General Assembly.

Annotations of Judicial Decisions:

Case annotations reflecting decisions posted to LexisNexis® through May 12, 2025. These annotations will appear in the following traditional reporter sources: Georgia Reports; Georgia Appeals Reports; Southeastern Reporter; Supreme Court Reporter; Federal Reporter; Federal Supplement; Federal Rules Decisions; Lawyers' Edition; United States Reports; and Bankruptcy Reporter.

Annotations of Attorney General Opinions:

Constructions of the Official Code of Georgia Annotated, prior Codes of Georgia, Georgia Laws, the Constitution of Georgia, and the Constitution of the United States by the Attorney General of the State of Georgia posted to LexisNexis® through May 12, 2025.

Other Annotations:

References to:

Emory Bankruptcy Developments Journal.
Emory International Law Review.
Emory Law Journal.
Georgia Journal of International and Comparative Law.
Georgia Law Review.
Georgia State University Law Review.
John Marshall Law Review.
Mercer Law Review.
Georgia State Bar Journal.
Georgia Journal of Intellectual Property Law.
American Jurisprudence, Second Edition.
American Jurisprudence, Pleading and Practice Forms Annotated.
American Jurisprudence, Proof of Facts.
American Jurisprudence, Trials.
Corpus Juris Secundum.
Uniform Laws Annotated.
American Law Reports, First through Seventh Series.
American Law Reports, Federal.

Tables:

In Volume 41, a Table Eleven-A comparing provisions of the 1976 Constitution of Georgia to the 1983 Constitution of Georgia and a Table Eleven-B comparing provisions of the 1983 Constitution of Georgia to the 1976 Constitution of Georgia.

An updated version of Table Fifteen which reflects legislation through the 2025 Regular Session of the General Assembly.

Indices:

A cumulative replacement index to laws codified in the 2025 supplement pamphlets and in the bound volumes of the Code.

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TITLE 48

REVENUE AND TAXATION

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Law reviews.
For article, "Gratuitous Wealth: How Wealth Transfer Tax Avoidance Contributes to America's Unwinding," see 58 Ga. L. Rev. 1347 (2024).

CHAPTER 9

MOTOR FUEL AND ROAD TAXES

Article 1

Motor Fuel Tax

ARTICLE 1

MOTOR FUEL TAX

48-9-2. (Effective until January 1, 2027.) Definitions.

As used in this article, the term:

(.1) "Agricultural field use" means the use of motor fuel of a type other than gasoline by vehicles licensed under paragraph (.1) of Code Section 40-2-150. Such term shall include the incidental movement over a highway as well as all off-road operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

(5.2) "Export and import" means:

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

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

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

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

(8) "Highway use" means:

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

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

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

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

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

(A) Gasoline;

(B) Fuel oils;

(C) Compressed petroleum gas; and

(D) Special fuel.

(10) “Motor vehicle” means:

(A) Every self-propelled vehicle designed for operation or required to be licensed for operation upon the public highways; and

(B) Any other machine or mechanical contrivance using motor fuel to the extent that the machine or contrivance is operated upon the public highways.

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

(12) “Purchase” means any acquisition of ownership.

(13) “Received,” in addition to its ordinary meaning, means:

(A) Motor fuel produced, refined, prepared, distilled, manufactured, blended, or compounded within this state; or

(B) Motor fuel imported into the territorial boundaries of this state which is held for sale or use or is stored in any receptacle which has withdrawal facilities for sale or use in this state.

(14) “Sale” means any exchange, gift, consignment, bailment, or any other accounted for or unaccounted for disposition.

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

(15.1) “Terminal” means a motor fuel storage and distribution facility that is supplied by pipeline or marine vessel and from which motor fuels may be removed by either a loading rack or user pipeline.

However, the term does not include any facility at which petroleum blend stocks and additives are used to manufacture products other than motor fuel and from which no motor fuel is removed.

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

History.

Code 1933, § 92-1402, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, § 91A-5002, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 102; Ga. L. 1990, p. 799, § 1; Ga. L. 1993, p. 1502, §§ 1-3; Ga. L. 1995, p. 359, § 1; Ga. L. 1998, p. 1580, § 1; Ga. L. 2002, p. 1074, § 5.

Delayed effective date.

Code Section 48-9-2 is set out twice in this Code. This version is effective until January 1, 2027. For version effective January 1, 2027, see the following version.

Editor's notes.

Ga. L. 2025, p. 563, § 1/HB 652, not codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection (b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

The text of this Code section was not amended by Ga. L. 2025, p. 563, § 1/HB 652 but is included in this supplement to reflect the effective date change of the 2023 amendments to January 1, 2027 from January 1, 2026.

48-9-2. (Effective January 1, 2027.) Definitions.

As used in this article, the term:

(.1) "Agricultural field use" means the use of motor fuel of a type other than gasoline by vehicles licensed under paragraph (.1) of Code Section 40-2-150. Such term shall include the incidental movement over a highway as well as all off-road operations.

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

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

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

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

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

(A) Produces, refines, prepares, distills, manufactures, blends, or compounds motor fuel of a type other than electricity in this state;

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

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

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

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

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

(G) Consumes, uses, or sells electricity as a motor fuel through an electric vehicle charging station for both highway and nonhighway use; provided, however, that such term shall not include the consumption, use, or sale of exempt special fuel;

(H) Consumes, uses, or sells hydrogen through electrolysis, reforming, or another method for the purpose of powering a vehicle; or

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

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

(5.2) "Electric vehicle charging station" shall have the same meaning as set forth in Code Section 10-1-220.

(5.3) "Exempt special fuel" means fuel dispensed from an electric vehicle charging station in operation as of January 1, 2025, that is owned or operated by a nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, that delivers electricity for no exchange of consideration or payment, and that is located upon a federal interstate right of way.

(5.4) "Export and import' means:

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

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

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

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

(8) "Highway use" means:

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

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

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

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

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

(A) Gasoline;

(B) Fuel oils;

(C) Compressed petroleum gas; and

(D) Special fuel.

(10) "Motor vehicle" means:

(A) Every self-propelled vehicle designed for operation or required to be licensed for operation upon the public highways; and

(B) Any other machine or mechanical contrivance using motor fuel to the extent that the machine or contrivance is operated upon the public highways.

(11) "Public highway" means every way or place of whatever nature generally open to the use of the public as a matter of right for

the purpose of vehicular travel even though such way or place may never have been so open or may be temporarily closed for the purpose of construction, reconstruction, maintenance, or repair.

(12) "Purchase" means any acquisition of ownership.

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

(A) Motor fuel produced, refined, prepared, distilled, manufactured, blended, or compounded within this state; or

(B) Motor fuel imported into the territorial boundaries of this state which is held for sale or use or is stored in any receptacle which has withdrawal facilities for sale or use in this state.

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

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

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

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

History.

Code 1933, § 92-1402, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, § 91A-5002, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 102; Ga. L. 1990, p. 799, § 1; Ga. L. 1993, p. 1502, §§ 1-3; Ga. L. 1995, p. 359, § 1; Ga. L. 1998, p. 1580, § 1; Ga. L. 2002, p. 1074, § 5; Ga. L. 2023, p. 376, § 3-1/SB 146, effective January 1, 2027; Ga. L. 2025, p. 563, § 4/HB 652, effective January 1, 2027.

Delayed effective date.

Code Section 48-9-2 is set out twice in this Code. This version is effective January 1, 2027. For version effective until January 1, 2027, see the preceding version.

Amendments.

The 2025 amendment, effective January 1, 2027, added the proviso at the end of subparagraph (5)(G); added present paragraph (5.3); and redesignated former paragraph (5.3) as present paragraph (5.4).

Editor's notes.

Ga. L. 2025, p. 563, § 1/HB 652, not codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection (b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

48-9-3. (Effective until January 1, 2027.) Levy of excise tax; rates; exemptions; prohibition on tax by political subdivisions.

(a)(1) An excise tax is imposed at the rate of 26¢ per gallon on distributors who sell or use motor fuel, other than diesel fuel, within this state. An excise tax is imposed at the rate of 29¢ per gallon on distributors who sell or use diesel fuel within this state. It is the intention of the General Assembly that the legal incidence of the tax be imposed upon the distributor.

(1.1)(A) Beginning on July 1, 2016, and annually thereafter, the amount of this excise tax per gallon on distributors shall be automatically adjusted on an annual basis in accordance with this paragraph.

(B) Using 2014 as a base year, the department shall determine the average miles per gallon of all new vehicles registered in this state pursuant to Code Section 48-5C-1 using the average of combined miles per gallon published in the United States Department of Energy Fuel Economy Guide. Beginning on July 1, 2016, and each year thereafter, the department shall calculate the average miles per gallon of all new vehicles registered in this state in the previous year. The excise tax rate shall be multiplied by the percentage increase or decrease in fuel efficiency from the previous year, and the resulting increase or decrease shall be added to the excise tax rate to determine the preliminary excise tax rate.

(C) Once the preliminary excise tax rate is established, it shall be multiplied by the annual percentage of increase or decrease in the Consumer Price Index. The resulting calculation shall be added to the preliminary excise tax rate, and the result of such calculation shall be the new excise tax rate for motor fuels for the next calendar year. The Consumer Price Index shall no longer be used after July 1, 2025.

(2) In the event any motor fuels which are not commonly sold or measured by the gallon are used in any motor vehicles on the public highways of this state, the commissioner may assess, levy, and collect a tax upon such fuels, under such regulations as the commissioner may promulgate, in accordance with and measured by the nearest power potential equivalent to that of one gallon of regular grade gasoline. Any determination by the commissioner of the power potential equivalent of such motor fuels shall be prima-facie correct. Upon each such quantity of such fuels used upon the public highways of this state, a tax at the same rate per gallon imposed on motor fuel under paragraph (1) of this subsection shall be assessed and collected.

(3) No county, municipality, or other political subdivision of this state shall levy any fee, license, or other excise tax on a gallonage basis upon the sale, purchase, storage, receipt, distribution, use, consumption, or other disposition of motor fuel. Nothing contained in this article shall be construed to prevent a county, municipality, or other political subdivision of this state from levying license fees or taxes upon any business selling motor fuel.

(4)(A) For purposes of this subsection, and notwithstanding the provisions of paragraph (2) of this subsection and any provision contained in the National Bureau of Standards Handbook or any other national standard that may be adopted by law or regulation, the gallon equivalent of compressed natural gas shall be not less than 110,000 British thermal units and the gallon equivalent of liquefied natural gas shall not be less than 6.06 pounds.

(B) As used in this paragraph, the term:

(i) "Compressed natural gas" means a mixture of hydrocarbon gases and vapors, consisting principally of methane in gaseous form, that has been compressed for use as a motor fuel.

(ii) "Liquefied natural gas" means methane or natural gas in the form of a cryogenic or refrigerated liquid for use as a motor fuel.

(b) No tax is imposed by this article upon or with respect to the following sales by duly licensed distributors:

(1) Bulk sales to a duly licensed distributor;

(2) Sales of motor fuel for export from this state when exempted by any provisions of the Constitutions of the United States or this state;

(3) Sales of motor fuel to a licensed distributor for export from this state;

(4) Sales of motor fuel to the United States for the exclusive use of the United States when the motor fuel is purchased and paid for by the United States;

(5) Sales of aviation gasoline to a duly licensed aviation gasoline dealer, except for 1¢ per gallon of the tax imposed by paragraph (1) of subsection (a) of this Code section;

(6) Bulk sales of compressed petroleum gas or special fuel to a duly licensed consumer distributor;

(7)(A) Sales of compressed petroleum gas or special fuel to a consumer who has no highway use of the fuel at the time of the sale and does not resell the fuel. Consumers of compressed petroleum gas or special fuel who have both highway and nonhighway use of the fuel and resellers of such fuel must be licensed as distributors in order for sales of the fuel to be tax exempt. Each type of motor fuel is to be considered separately under this exemption.

(B)(i) In instances where a sale of compressed petroleum gas has been made to an ultimate consumer who has both highway and nonhighway use of that type of motor fuel and no tax has been paid by the distributor on the sale, the consumer shall become licensed as a consumer distributor of that type of motor fuel. After the consumer is licensed as a consumer distributor and if it is demonstrated to the satisfaction of the commissioner that the motor fuel purchased prior to the licensee's becoming licensed as a consumer distributor was used for nonhighway purposes, such sales shall be exempt from the tax imposed by this article; provided, however, that, if at the time of demonstration the ultimate consumer does not have both highway and nonhighway use of such fuel but it can be demonstrated by the distributor to the satisfaction of the commissioner that the motor fuel was used for nonhighway purposes, the sales shall be exempt from the tax imposed by this article; and

(ii)(I) Any special fuel sold by a distributor to a purchaser who has a storage receptacle which has a connection to a withdrawal outlet that may be used for highway use, as defined in paragraph (8) of Code Section 48-9-2, is not exempt from the motor fuel and road taxes imposed by this article unless: (1) the purchaser is at the time of sale a valid licensed distributor of that type of motor fuel, or (2) an exemption certificate has been obtained from the purchaser on forms furnished by the Department of Revenue showing that the purchaser has no highway use of such fuels and is not a reseller of such fuels. Each exemption certificate shall be valid for a period of not more than three years and shall be kept by the distributor as one of the records specified in Code Section 48-9-8. It shall be the responsibility of the purchaser to notify the distributor when the purchaser is no longer qualified for the nonhighway exemption. All applicable taxes must be charged the purchaser until the purchaser is granted a valid distributor's license for that type of motor fuel.

(II) Any such purchaser granted an exemption under subdivision (I) of this division who falsely claims the exemption or fails to rescind the purchaser's exemption certificate to the distributor in writing when he or she is no longer eligible for the exemption shall be deemed a distributor for purposes of taxation and is subject to all provisions of this article relating to distributors. This division in no way shall restrict the option of the purchaser to become licensed as a distributor. If the distributor sells special fuel to a purchaser who has a storage receptacle which has a connection to a withdrawal outlet that may be used for highway use, as defined in paragraph (8) of Code Section 48-9-2, and the purchaser is not a valid licensed distributor and has not executed a valid signed exemption certificate, the taxes imposed by this article are due from the distributor and not the purchaser on all sales of that type of fuel to that purchaser;

(8) Sales of fuel oils, compressed petroleum gas, or special fuel directly to an ultimate consumer to be used for heating purposes only. The delivery of fuel oils, compressed petroleum gas, or special fuel directly to an ultimate consumer to be used for heating purposes only shall be made directly into the storage receptacle of the heating unit of the consumer by the licensed distributor. To qualify for this exemption, sales must be delivered into storage receptacles that are not equipped with any secondary withdrawal outlets for the motor fuel;

(9) Sales of dyed fuel oils to a consumer for other than highway use as defined in paragraph (8) of Code Section 48-9-2;

(10)(A) During the period of July 1, 2012, through June 30, 2015, sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, for public mass transit vehicles which are owned by public transportation systems which receive or are eligible to receive funds pursuant to 49 U.S.C. Sections 5307 and 5311 for which passenger fares are routinely charged and which vehicles are used exclusively for revenue generating purposes which motor fuel sales occur at bulk purchase facilities approved by the department.

(B) During the period of July 1, 2012, through June 30, 2015, sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, for vehicles operated by a public campus transportation system, provided that such system has a policy which provides for free transfer of passengers from the public transportation system operated by the jurisdiction in which the campus is located; makes the general public aware of such free transfer policy; and receives no state or federal funding to assist in the operation of such public campus transportation system and which motor fuel sales occur at bulk purchase facilities approved by the department.

(C) For purposes of this paragraph, the term "vehicle" or "vehicles" means buses, vans, minibuses, or other vehicles which have the capacity to transport seven or more passengers;

(11) For the period of time beginning July 1, 2013, and ending June 30, 2015, sales of motor fuel to public school systems in this

state for the exclusive use of the school system in operating school buses when the motor fuel is purchased and paid for by the school system; or

(12) For the period of time beginning on March 18, 2022, and ending at the last moment of May 31, 2022, all sales of motor fuel.

(c) Fuel oils, compressed petroleum gas, or special fuel used by a duly licensed distributor for nonhighway purposes is exempt from the tax imposed by this article.

(d) No export from this state shall be recognized as being exempt from tax under paragraphs (2) and (3) of subsection (b) of this Code section unless the exporter informs the seller and the terminal operator of the intention to export and causes to be set out the minimum information specified in subsection (e) of Code Section 48-9-17 on the bill of lading or equivalent documentation under which the motor fuel is transported. In the event that the motor fuel is delivered to any point other than that which is set out on the bill of lading or equivalent documentation, the legal incidence of the tax shall continue to be imposed exclusively upon the exporter who caused the export documentation to be issued and no exemption shall be recognized until suitable proof of exportation has been provided to the commissioner.

History.

Code 1933, § 92-1403, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, § 91A-5003, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 102; Ga. L. 1979, p. 1274, §§ 1, 3; Ga. L. 1980, p. 10, § 30; Ga. L. 1985, p. 1644, § 1; Ga. L. 1986, p. 10, § 48; Ga. L. 1993, p. 811, § 2; Ga. L. 1993, p. 1502, § 4; Ga. L. 1994, p. 569, § 1; Ga. L. 1995, p. 10, § 48; Ga. L. 1995, p. 359, § 2; Ga. L. 2004, p. 425, § 2; Ga. L. 2005, p. 60, § 48/HB 95; Ga. L. 2005, p. 505, § 1/HB 384; Ga. L. 2006, p. 523, § 1/HB 1244; Ga. L. 2008, p. 889, § 2/HB 1035; Ga. L. 2010, p. 813, § 2/HB 1393; Ga. L. 2012, p. 1348, § 1/HB 743; Ga. L. 2013, p. 786, § 1/HB 211; Ga. L. 2013, p. 869, § 1/HB 371; Ga. L. 2015, p. 236, § 5-13/HB 170; Ga. L. 2018, p. 152, § 3/HB 150; Ga. L. 2020, p. 371, § 8/HB 1098; Ga. L. 2020, p. 685, § 6/HB 511; Ga. L. 2022, p. 20, § 1/HB 304, p. 20, § 1/HB 304.

Delayed effective date.

Code Section 48-9-3 is set out twice in this Code. This version is effective until January 1, 2027. For version effective January 1, 2027, see the following version.

Editor's notes.

Ga. L. 2025, p. 563, § 1/HB 652, not codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection (b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

The text of this Code section was not amended by Ga. L. 2025, p. 563, § 1/HB 652 but is included in this supplement to reflect the effective date change of the 2023 amendments to January 1, 2027 from January 1, 2026.

48-9-3. (Effective January 1, 2027.) Levy of excise tax; rates; exemptions; prohibition on tax by political subdivisions.

(a)(1) An excise tax is imposed at the rate of 26¢ per gallon on distributors who sell or use motor fuel, other than diesel fuel, within this state. An excise tax is imposed at the rate of 29¢ per gallon on distributors who sell or use diesel fuel within this state. It is the intention of the General Assembly that the legal incidence of the tax be imposed upon the distributor.

(1.1)(A) Beginning on July 1, 2016, and annually thereafter, the amount of this excise tax per gallon on distributors shall be automatically adjusted on an annual basis in accordance with this paragraph.

(B) Using 2014 as a base year, the department shall determine the average miles per gallon of all new vehicles registered in this state pursuant to Code Section 48-5C-1 using the average of combined miles per gallon published in the United States Department of Energy Fuel Economy Guide. Beginning on July 1, 2016, and each year thereafter, the department shall calculate the average miles per gallon of all new vehicles registered in this state in the previous year. The excise tax rate shall be multiplied by the percentage increase or decrease in fuel efficiency from the previous year, and the resulting increase or decrease shall be added to the excise tax rate to determine the preliminary excise tax rate.

(C) Once the preliminary excise tax rate is established, it shall be multiplied by the annual percentage of increase or decrease in the Consumer Price Index. The resulting calculation shall be added to the preliminary excise tax rate, and the result of such calculation shall be the new excise tax rate for motor fuels for the next calendar year.

(2) In the event any motor fuels which are not commonly sold or measured by the gallon or which are not otherwise provided for by this Code section are used in any motor vehicles on the public highways of this state, the commissioner may assess, levy, and collect a tax upon such fuels, under such regulations as the commissioner may promulgate, in accordance with and measured by the nearest power potential equivalent to that of one gallon of regular grade gasoline; provided, however, that no tax shall be imposed upon exempt special fuel. Any determination by the commissioner of the power potential equivalent of such motor fuels shall be prima-facie correct. Upon each such quantity of such fuels used upon the public highways of this state, a tax at the same rate per gallon imposed on motor fuel under paragraph (1) of this subsection shall be assessed and collected.

(3) No county, municipality, or other political subdivision of this state shall levy any fee, license, or other excise tax on a gallonage or gallonage equivalent basis upon the sale, purchase, storage, receipt, distribution, use, consumption, or other disposition of motor fuel. Nothing contained in this article shall be construed to prevent a county, municipality, or other political subdivision of this state from levying license fees or taxes upon any business selling motor fuel.

(4)(A) For purposes of this subsection, and notwithstanding any provision contained in the National Bureau of Standards Handbook or any other national standard that may be adopted by law or regulation, the gallon equivalent of:

(i) Compressed natural gas shall be not less than 110,000 British thermal units;

(ii) Electricity shall be not more than 11 kilowatt-hours;

(iii) Hydrogen shall be not less than 2.2 pounds; and

(iv) Liquefied natural gas shall not be less than 6.06 pounds.

(B) As used in this paragraph, the term:

(i) "Compressed natural gas" means a mixture of hydrocarbon gases and vapors, consisting principally of methane in gaseous form, that has been compressed for use as a motor fuel.

(ii) "Electricity" means electricity for use as a motor fuel.

(iii) "Liquefied natural gas" means methane or natural gas in the form of a cryogenic or refrigerated liquid for use as a motor fuel.

(b) No tax is imposed by this article upon or with respect to the following sales by duly licensed distributors:

(1) Bulk sales to a duly licensed distributor;

(2) Sales of motor fuel for export from this state when exempted by any provisions of the Constitutions of the United States or this state;

(3) Sales of motor fuel to a licensed distributor for export from this state;

(4) Sales of motor fuel to the United States for the exclusive use of the United States when the motor fuel is purchased and paid for by the United States;

(5) Sales of aviation gasoline to a duly licensed aviation gasoline dealer, except for 1¢ per gallon of the tax imposed by paragraph (1) of subsection (a) of this Code section;

(6) Bulk sales of compressed petroleum gas or special fuel to a duly licensed consumer distributor;

(7)(A) Sales of compressed petroleum gas or special fuel to a consumer who has no highway use of the fuel at the time of the sale and does not resell the fuel. Consumers of compressed petroleum gas or special fuel who have both highway and nonhighway use of the fuel and resellers of such fuel must be licensed as distributors in order for sales of the fuel to be tax exempt. Each type of motor fuel is to be considered separately under this exemption.

(B)(i) In instances where a sale of compressed petroleum gas has been made to an ultimate consumer who has both highway and nonhighway use of that type of motor fuel and no tax has been paid by the distributor on the sale, the consumer shall become licensed as a consumer distributor of that type of motor fuel. After the consumer is licensed as a consumer distributor and if it is demonstrated to the satisfaction of the commissioner that the motor fuel purchased prior to the licensee's becoming licensed as a consumer distributor was used for nonhighway purposes, such sales shall be exempt from the tax imposed by this article; provided, however, that, if at the time of demonstration the ultimate consumer does not have both highway and nonhighway use of such fuel but it can be demonstrated by the distributor to the satisfaction of the commissioner that the motor fuel was used for nonhighway purposes, the sales shall be exempt from the tax imposed by this article; and

(ii)(I) Any special fuel sold by a distributor to a purchaser who has a storage receptacle which has a connection to a withdrawal outlet that may be used for highway use, as defined in Code Section 48-9-2, and any special fuel delivered from an electric vehicle charging station, is not exempt from the motor fuel and road taxes imposed by this article unless:

(a) The purchaser is at the time of sale a valid licensed distributor of that type of motor fuel;

(b) The fuel is an exempt special fuel; or

(c) An exemption certificate has been obtained on forms furnished by the Department of Revenue showing that there is no highway use of such fuels and the person obtaining such fuel is not a reseller of such fuels. Each exemption certificate shall be valid for a period of not more than three years and shall be kept by the distributor as one of the records specified in Code Section 48-9-8. It shall be the responsibility of the purchaser to notify the distributor when the purchaser is no longer qualified for the nonhighway exemption. All applicable taxes shall be charged the purchaser until the purchaser is granted a valid distributor's license for that type of motor fuel.

(II) Any such purchaser granted an exemption under subdivision (I) of this division who falsely claims the exemption or fails to rescind the purchaser's exemption certificate to the distributor in writing when he or she is no longer eligible for the exemption shall be deemed a distributor for purposes of taxation and is subject to all provisions of this article relating to distributors. This division in no way shall restrict the option of the purchaser to become licensed as a distributor. If the distributor sells special fuel to a purchaser who has a storage receptacle which has a connection to a withdrawal outlet that may be used for highway use, as defined in paragraph (8) of Code Section 48-9-2, and the purchaser is not a valid licensed distributor and has not executed a valid signed exemption certificate, the taxes imposed by this article are due from the distributor and not the purchaser on all sales of that type of fuel to that purchaser;

(8) Sales of fuel oils, compressed petroleum gas, or special fuel directly to an ultimate consumer to be used for heating purposes only. The delivery of fuel oils, compressed petroleum gas, or special fuel directly to an ultimate consumer to be used for heating purposes only shall be made directly into the storage receptacle of the heating unit of the consumer by the licensed distributor. To qualify for this exemption, sales must be delivered into storage receptacles that are not equipped with any secondary withdrawal outlets for the motor fuel;

(9) Sales of dyed fuel oils to a consumer for other than highway use as defined in paragraph (8) of Code Section 48-9-2;

(10)(A) During the period of July 1, 2012, through June 30, 2015, sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, for public mass transit vehicles which are owned by public transportation systems which receive or are eligible to receive funds pursuant to 49 U.S.C. Sections 5307 and 5311 for which passenger fares are routinely charged and which vehicles are used exclusively for revenue generating purposes which motor fuel sales occur at bulk purchase facilities approved by the department.

(B) During the period of July 1, 2012, through June 30, 2015, sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, for vehicles operated by a public campus transportation system, provided that such system has a policy which provides for free transfer of passengers from the public transportation system operated by the jurisdiction in which the campus is located; makes the general public aware of such free transfer policy; and receives no state or federal funding to assist in the operation of such public campus transportation system and which motor fuel sales occur at bulk purchase facilities approved by the department.

(C) For purposes of this paragraph, the term “vehicle” or “vehicles” means buses, vans, minibuses, or other vehicles which have the capacity to transport seven or more passengers;

(11) For the period of time beginning July 1, 2013, and ending June 30, 2015, sales of motor fuel to public school systems in this state for the exclusive use of the school system in operating school buses when the motor fuel is purchased and paid for by the school system; or

(12) For the period of time beginning on March 18, 2022, and ending at the last moment of May 31, 2022, all sales of motor fuel.

(c) Fuel oils, compressed petroleum gas, or special fuel used by a duly licensed distributor for nonhighway purposes is exempt from the tax imposed by this article.

(c.1) No tax is imposed by this article upon or with respect to electricity or hydrogen sold for uses other than as a motor fuel.

(d) No export from this state shall be recognized as being exempt from tax under paragraphs (2) and (3) of subsection (b) of this Code section unless the exporter informs the seller and the terminal operator of the intention to export and causes to be set out the minimum information specified in subsection (e) of Code Section 48-9-17 on the bill of lading or equivalent documentation under which the motor fuel is transported. In the event that the motor fuel is delivered to any point other than that which is set out on the bill of lading or equivalent documentation, the legal incidence of the tax shall continue to be imposed exclusively upon the exporter who caused the export documentation to be issued and no exemption shall be recognized until suitable proof of exportation has been provided to the commissioner.

History.

Code 1933, § 92-1403, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, § 91A-5003, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 102; Ga. L. 1979, p. 1274, §§ 1, 3; Ga. L. 1980, p. 10, § 30; Ga. L. 1985, p. 1644, § 1; Ga. L. 1986, p. 10, § 48; Ga. L. 1993, p. 811, § 2; Ga. L. 1993, p. 1502, § 4; Ga. L. 1994, p. 569, § 1; Ga. L. 1995, p. 10, § 48; Ga. L. 1995, p. 359, § 2; Ga. L. 2004, p. 425, § 2; Ga. L. 2005, p. 60, § 48/HB 95; Ga. L. 2005, p. 505, § 1/HB 384; Ga. L. 2006, p. 523, § 1/HB 1244; Ga. L. 2008, p. 889, § 2/HB 1035; Ga. L. 2010, p. 813, § 2/HB 1393; Ga. L. 2012, p. 1348, § 1/HB 743; Ga. L. 2013, p. 786, § 1/HB 211; Ga. L. 2013, p. 869, § 1/HB 371; Ga. L. 2015, p. 236, § 5-13/HB 170; Ga. L. 2018, p. 152, § 3/HB 150; Ga. L. 2020, p. 371, § 8/HB 1098; Ga. L. 2020, p. 685, § 6/HB 511; Ga. L. 2022, p. 20, § 1/HB 304, p. 20, § 1/HB 304; Ga. L. 2023, p. 376, § 3-2/SB 146, effective January 1, 2027; Ga. L. 2025, p. 563, § 5/HB 652, effective January 1, 2027.

Delayed effective date.

Code Section 48-9-3 is set out twice in this Code. This version is effective January 1, 2027. For version effective until January 1, 2027, see the preceding version.

Amendments.

The 2025 amendment, effective January 1, 2027, added the proviso at the end of the first sentence in paragraph (a)(2); and rewrote subdivision (b)(7)(B)(ii)(I).

Editor’s notes.

Ga. L. 2025, p. 563, § 1/HB 652, not

codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection (b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

48-9-8. (Effective until January 1, 2027.) Tax reports from distributors; payments; business records of distributors, resellers, and retailers; inspection; dyed fuel oil notices.

(a) For the purpose of determining the amount of tax imposed by paragraph (1) of subsection (a) of Code Section 48-9-3, each distributor shall file electronically with the commissioner by the twentieth day of each calendar month a report for the preceding month's activities. By regulation, the commissioner may prescribe the manner by which such reports are electronically filed and may permit distributors having a quarterly or annual tax not in excess of amounts set by the commissioner to file quarterly or annual reports.

(b) At the time of submitting the report required by subsection (a) of this Code section, the distributor shall pay to the commissioner the tax imposed by paragraph (1) of subsection (a) of Code Section 48-9-3 on all gasoline, fuel oils, compressed petroleum gas, special fuel, and aviation gasoline sold or used in this state during the preceding calendar month, less an allowance of 1 percent of the tax as compensation to cover losses and expenses incurred in reporting the tax to the state. The allowance shall not be deductible unless the report and payment of tax are made on or before the twentieth day of the month as required by this article.

(c)(1) Each distributor and each aviation gasoline dealer licensed by the commissioner shall keep such records as the commissioner shall require for the effective administration of this article and for the reporting and justification of the amount of tax liability. The records shall include, but are not limited to, all motor fuel received, sold, delivered, or used within this state and all motor fuel exported from this state for a period of three years. Invoices, bills of lading, and other papers shall be maintained in an auditable manner to support the reports filed with the commissioner. When an exemption from the taxes imposed by this article has been taken by the distributor, the records and papers of the distributor must account for the motor fuel and the exemption from the taxes imposed.

(2) All other persons receiving motor fuel in bulk quantities for sale, distribution, use, or consumption and not specifically covered by this article shall maintain and keep records of motor fuel received and all invoices, bills of lading, and other records required by the commissioner for a period of three years.

(3) Every person who sells motor fuel at retail shall make the sales through pumps equipped with meters or totalizers. Every person

making sales must maintain for a period of three years records of gallons received and sold to account for all motor fuel.

(4) The commissioner or his authorized agents shall have the right during regular business hours to inspect the books and records of any distributor, aviation gasoline dealer, or any other person who receives, sells, uses, or consumes motor fuel. The commissioner or his agents may inspect the books and records of any person who the commissioner may believe has information that could be necessary to the enforcement of any revenue law of this state.

(5) Every person who sells or delivers dyed fuel oil shall put on the face of the delivery document or invoice, or both if both are used, a notice that the product is dyed and is not for highway use. The commissioner may by regulation provide that any notice conforming to regulations promulgated by either the United States Environmental Protection Agency or Internal Revenue Service will be sufficient notice for purposes of this Code section.

History.

Code 1933, § 92-1409, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, §§ 91A-5007, 91A-5013, 91A-5014, enacted by Ga. L. 1978, p. 309, § 2; Code 1933, § 91A-5008, enacted by Ga. L. 1979, p. 5, § 102; Ga. L. 1980, p. 10, §§ 32, 33; Ga. L. 1990, p. 799, § 3; Ga. L. 1995, p. 359, § 4; Ga. L. 2004, p. 425, § 4; Ga. L. 2005, p. 159, § 25/HB 488; Ga. L. 2019, p. 932, § 1/SB 127.

Delayed effective date.

Code Section 48-9-8 is set out twice in this Code. This version is effective until January 1, 2027. For version effective January 1, 2027, see the following version.

Editor's notes.

Ga. L. 2025, p. 563, § 1/HB 652, not codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection (b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

The text of this Code section was not amended by Ga. L. 2025, p. 563, § 1/HB 652 but is included in this supplement to reflect the effective date change of the 2023 amendments to January 1, 2027 from January 1, 2026.

48-9-8. (Effective January 1, 2027.) Tax reports from distributors; payments; business records of distributors, resellers, and retailers; inspection; dyed fuel oil notices.

(a) For the purpose of determining the amount of tax imposed by paragraph (1) of subsection (a) of Code Section 48-9-3, each distributor shall file electronically with the commissioner by the twentieth day of each calendar month a report for the preceding month's activities. By regulation, the commissioner may prescribe the manner by which such reports are electronically filed and may permit distributors having a quarterly or annual tax not in excess of amounts set by the commissioner to file quarterly or annual reports.

(b) At the time of submitting the report required by subsection (a) of this Code section, the distributor shall pay to the commissioner the tax imposed by paragraph (1) of subsection (a) of Code Section 48-9-3 on all gasoline, fuel oils, compressed petroleum gas, special fuel, and aviation gasoline sold or used in this state during the preceding calendar month, less an allowance of 1 percent of the tax as compensation to cover losses and expenses incurred in reporting the tax to the state. The allowance shall not be deductible unless the report and payment of tax are made on or before the twentieth day of the month as required by this article.

(c)(1) Each distributor and each aviation gasoline dealer licensed by the commissioner shall keep such records as the commissioner shall require for the effective administration of this article and for the reporting and justification of the amount of tax liability. The records shall include, but are not limited to, all motor fuel received, sold, delivered, or used within this state and all motor fuel exported from this state for a period of three years. Invoices, bills of lading, and other papers shall be maintained in an auditable manner to support the reports filed with the commissioner. When an exemption from the taxes imposed by this article has been taken by the distributor, the records and papers of the distributor must account for the motor fuel and the exemption from the taxes imposed.

(2) All other persons receiving motor fuel in bulk quantities for sale, distribution, use, or consumption and not specifically covered by this article shall maintain and keep records of motor fuel received and all invoices, bills of lading, and other records required by the commissioner for a period of three years.

(3) Every person who sells motor fuel at retail shall make the sales through pumps or systems equipped with meters or totalizers. Every person making sales shall maintain for a period of three years records of gallons or gallon equivalents received and sold to account for all motor fuel.

(4) The commissioner or his authorized agents shall have the right during regular business hours to inspect the books and records of any distributor, aviation gasoline dealer, or any other person who receives, sells, uses, or consumes motor fuel. The commissioner or his agents may inspect the books and records of any person who the commissioner may believe has information that could be necessary to the enforcement of any revenue law of this state.

(5) Every person who sells or delivers dyed fuel oil shall put on the face of the delivery document or invoice, or both if both are used, a notice that the product is dyed and is not for highway use. The commissioner may by regulation provide that any notice conforming to regulations promulgated by either the United States Environmen-

tal Protection Agency or Internal Revenue Service will be sufficient notice for purposes of this Code section.

History.

Code 1933, § 92-1409, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, §§ 91A-5007, 91A-5013, 91A-5014, enacted by Ga. L. 1978, p. 309, § 2; Code 1933, § 91A-5008, enacted by Ga. L. 1979, p. 5, § 102; Ga. L. 1980, p. 10, §§ 32, 33; Ga. L. 1990, p. 799, § 3; Ga. L. 1995, p. 359, § 4; Ga. L. 2004, p. 425, § 4; Ga. L. 2005, p. 159, § 25/HB 488; Ga. L. 2019, p. 932, § 1/SB 127; Ga. L. 2023, p. 376, § 3-3/SB 146, effective January 1, 2027.

Delayed effective date.

Code Section 48-9-8 is set out twice in this Code. This version is effective January 1, 2027. For version effective until January 1, 2027, see the preceding version.

Editor's notes.

Ga. L. 2025, p. 563, § 1/HB 652, not codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection (b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

48-9-9. (Effective until January 1, 2027.) Reports of motor fuel deliveries; persons required to report; procedure; restrictions on delivery; reports of unlicensed purchasers.

(a)(1) A report of all deliveries of motor fuel shall be made to the commissioner by:

(A) Each of the following companies and carriers transporting motor fuel either in interstate or in intrastate commerce to points within this state:

(i) Every railroad company;

(ii) Every street, suburban, or interurban railroad company;

(iii) Every pipeline company;

(iv) Every water transportation company;

(v) Every common or contract carrier; and

(vi) Every operator of a terminal;

(B) Every person transporting motor fuel by whatever manner to a point in this state from any point outside this state; and

(C) Every person transporting motor fuel from a point in this state to a point outside this state.

(2) Each report required by this subsection shall be:

(A) Made under oath on forms prescribed by the commissioner; and

(B) Filed by the twentieth day of each calendar month to cover the preceding calendar month's activities.

(b) The commissioner shall assign a tank registration number to each person transporting motor fuel over the public highways or navigable waters of this state and shall furnish a separate tank identification card for each transport tank truck or vessel operated within this state. The registration number shall be displayed continuously and conspicuously on the truck, tank, or vessel operated by persons transporting motor fuel. The identification card issued for each such truck or vessel shall be available for inspection by the commissioner's agents and shall remain with the truck or vessel when transporting motor fuel on the public highways or navigable waters of this state. Tank identification cards are not transferable and are valid only for the transport tank truck or vessel for which issued.

(c) No person shall transport motor fuel in this state except in a transport tank truck or vessel which is visibly marked on each side and on the rear with the words "Motor Fuel," "Flammable," or other indication of the type of product being transported suitable to the commissioner or other regulatory agencies, together with the name and address of the owner of the transport tank truck or vessel and the tank registration number. This subsection shall not apply to vehicles or vessels transporting motor fuel contained in their running tanks and used solely for their propulsion or to vehicles or vessels transporting not more than five gallons of motor fuel for emergency purposes.

(d)(1) Every person transporting motor fuel over the public highways or navigable waters of this state shall have in such person's possession an invoice, bill of sale, or other document which identifies:

(A) The true name and address of the person from whom the motor fuel was received;

(B) The number of gallons originally received;

(C) The true name and address of every person who has received any part of the fuel;

(D) The number of gallons delivered to such persons; and

(E) The city or county and state of destination as represented to the transporter by the person who arranged the transportation.

(2) Failure to produce such invoice, bill of sale, or other document when demanded or failure of a document produced upon demand to meet the requirements of this Code section shall be prima-facie evidence of a violation of this article.

(3) The transporter shall leave a copy of the invoice, bill of lading, or other documentation with each person who receives the fuel into bulk storage for resale.

(e) Delivery of motor fuel from a transport tank truck or vessel directly into the fuel tank of any motor vehicle in this state is prohibited except in cases of emergency.

(f) Every person purchasing or otherwise acquiring motor fuel in bulk quantities for sale, use, or other disposition in this state who is not required to be licensed as a distributor by this article may be required to file by the twentieth day of each calendar month a report on forms prescribed by the commissioner to account for all such motor fuel acquired during the preceding calendar month. Every operator of a terminal who receives motor fuel in bulk for storage shall include on a report to the commissioner the names of all persons who are storing fuel in the terminal and the quantity received, stored, and delivered during the month on behalf of each such account. The report shall specify what portion of the deliveries recorded for each account were within the terminal to others and what portion was removed from the terminal facility via the loading rack. The report shall identify the city or county and state of destination of the deliveries as reflected on the bills of lading issued by the terminal operator.

History.

Code 1933, § 92-1410, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, §§ 91A-5010, 91A-5011, 91A-5012, enacted by Ga. L. 1978, p. 309, § 2; Code 1933, § 91A-5009, enacted by Ga. L. 1979, p. 5, § 102; Ga. L. 1981, p. 1019, § 1; Ga. L. 1981, p. 1857, § 42; Ga. L. 1993, p. 1502, §§ 5, 6; Ga. L. 2007, p. 309, § 12/HB 219; Ga. L. 2017, p. 774, § 48/HB 323.

Delayed effective date.

Code Section 48-9-9 is set out twice in this Code. This version is effective until January 1, 2027. For version effective January 1, 2027, see the following version.

Editor's notes.

Ga. L. 2025, p. 563, § 1/HB 652, not codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection (b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

The text of this Code section was not amended by Ga. L. 2025, p. 563, § 1/HB 652 but is included in this supplement to reflect the effective date change of the 2023 amendments to January 1, 2027 from January 1, 2026.

48-9-9. (Effective January 1, 2027.) Reports of motor fuel deliveries; persons required to report; procedure; restrictions on delivery; reports of unlicensed purchasers.

(a)(1) A report of all deliveries of motor fuel other than special fuel of a type other than electricity shall be made to the commissioner by:

(A) Each of the following companies and carriers transporting motor fuel either in interstate or in intrastate commerce to points within this state:

(i) Every railroad company;

(ii) Every street, suburban, or interurban railroad company;

(iii) Every pipeline company;

(iv) Every water transportation company;

(v) Every common or contract carrier; and

(vi) Every operator of a terminal;

(B) Every person transporting motor fuel by whatever manner to a point in this state from any point outside this state; and

(C) Every person transporting motor fuel from a point in this state to a point outside this state.

(2) Each report required by this subsection shall be:

(A) Made under oath on forms prescribed by the commissioner; and

(B) Filed by the twentieth day of each calendar month to cover the preceding calendar month's activities.

(b) The commissioner shall assign a tank registration number to each person transporting motor fuel over the public highways or navigable waters of this state and shall furnish a separate tank identification card for each transport tank truck or vessel operated within this state. The registration number shall be displayed continuously and conspicuously on the truck, tank, or vessel operated by persons transporting motor fuel. The identification card issued for each such truck or vessel shall be available for inspection by the commissioner's agents and shall remain with the truck or vessel when transporting motor fuel on the public highways or navigable waters of this state. Tank identification cards are not transferable and are valid only for the transport tank truck or vessel for which issued.

(c) No person shall transport motor fuel over the public highways or navigable waters of this state except in a transport tank truck or vessel which is visibly marked on each side and on the rear with the words "Motor Fuel," "Flammable," or other indication of the type of product being transported suitable to the commissioner or other regulatory agencies, together with the name and address of the owner of the transport tank truck or vessel and the tank registration number. This subsection shall not apply to vehicles or vessels transporting motor fuel contained in their running tanks and used solely for their propulsion or to vehicles or vessels transporting not more than five gallons of motor fuel for emergency purposes.

(d)(1) Every person transporting motor fuel over the public highways or navigable waters of this state shall have in such person's possession an invoice, bill of sale, or other document which identifies:

(A) The true name and address of the person from whom the motor fuel was received;

(B) The number of gallons originally received;

(C) The true name and address of every person who has received any part of the fuel;

(D) The number of gallons delivered to such persons; and

(E) The city or county and state of destination as represented to the transporter by the person who arranged the transportation.

(2) Failure to produce such invoice, bill of sale, or other document when demanded or failure of a document produced upon demand to meet the requirements of this Code section shall be prima-facie evidence of a violation of this article.

(3) The transporter shall leave a copy of the invoice, bill of lading, or other documentation with each person who receives the fuel into bulk storage for resale.

(e) Delivery of motor fuel from a transport tank truck or vessel directly into the fuel tank of any motor vehicle in this state is prohibited except in cases of emergency.

(f) Every person purchasing or otherwise acquiring motor fuel in bulk quantities for sale, use, or other disposition in this state who is not required to be licensed as a distributor by this article may be required to file by the twentieth day of each calendar month a report on forms prescribed by the commissioner to account for all such motor fuel acquired during the preceding calendar month. Every operator of a terminal who receives motor fuel in bulk for storage shall include on a report to the commissioner the names of all persons who are storing fuel in the terminal and the quantity received, stored, and delivered during the month on behalf of each such account. The report shall specify what portion of the deliveries recorded for each account were within the terminal to others and what portion was removed from the terminal facility via the loading rack. The report shall identify the city or county and state of destination of the deliveries as reflected on the bills of lading issued by the terminal operator.

History.

Code 1933, § 92-1410, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, §§ 91A-5010, 91A-5011, 91A-5012, enacted by Ga. L. 1978, p. 309, § 2; Code 1933, § 91A-5009, enacted by Ga. L. 1979, p. 5, § 102; Ga. L. 1981, p. 1019, § 1; Ga. L. 1981, p. 1857, § 42; Ga. L. 1993, p. 1502, §§ 5, 6; Ga. L. 2007, p. 309, § 12/HB 219; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2023, p. 376, § 3-4/SB 146, effective January 1, 2027.

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Code Section 48-9-9 is set out twice in this Code. This version is effective January 1, 2027. For version effective until January 1, 2027, see the preceding version.

Editor's notes.

Ga. L. 2025, p. 563, § 1/HB 652, not codified by the General Assembly, effective May 3, 2025, amended Ga. L. 2023, p. 376, § 5-1/SB 146, as amended by Ga. L. 2024, p. 752, § 7/HB 516, by revising subsection

(b) to read as follows: "(b) Part II of this Act, which provides for the regulatory authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2027."

48-9-12. (Effective until January 1, 2027.) Licensing; enforcement; powers and duties of commissioner.

(a) In addition to his other duties and responsibilities to administer this article, the commissioner is empowered and authorized to do, but is not limited to, the following:

(1) Deny or cancel any distributor's or aviation gasoline dealer's license if the commissioner is of the opinion that the license application is not filed in good faith or is filed by some person as a subterfuge for any other person;

(2) Cancel any distributor's or aviation gasoline dealer's license for failure to comply with any provision of this article or with rules and regulations adopted by the commissioner;

(3) Cancel a license upon receipt of a written request from any distributor or aviation gasoline dealer licensed under this article to cancel the license issued to the distributor or aviation gasoline dealer. The distributor or aviation gasoline dealer shall surrender to the commissioner the license certificate issued;

(4) Cancel the license of a distributor if, upon investigation or information obtained from the distributor's monthly report, the commissioner ascertains that any distributor to whom a license has been issued is no longer engaged in the receipt, use, or sale of motor fuel and has not been so engaged for a period of six months, or no longer qualifies as a distributor under this article. Written notice of the cancellation shall be mailed to the last known address of the distributor, in which event the license certificate previously issued to the distributor shall be surrendered to the commissioner;

(5) Reinstate a canceled license when information is provided at a hearing or otherwise within 45 days of cancellation which satisfies the commissioner that the license should be reinstated;

(6) Decline to approve a refund payment until the applicant has complied with the laws of this state if in the opinion of the commissioner the refund application filed by an applicant contains a false statement or if the applicant is indebted to the state;

(7) Suspend the right of the refund privilege of a person for a term of not more than 12 months if the commissioner concludes that any retail dealer, any person using gasoline for agricultural purposes, or any foreign government official has willfully violated this article or has willfully failed to comply with the rules and regulations adopted by the commissioner for the administration of this article;

(8) Waive the bond and the report required of a licensed distributor of fuel oils, compressed petroleum gas, or special fuel if the distributor has no taxable sales of the fuel and his receipts do not exceed 12,000 gallons per year and with respect to such distributors waive requirements for record keeping on sales that do not exceed 25 gallons in one transaction;

(9) Enter into agreements with appropriate authorities of other jurisdictions having statutes similar to this article for the cooperative audit of any taxpayer's reports and refunds. In performing the audits or parts of audits, the officers and employees of other jurisdictions shall be deemed authorized agents of the commissioner for the agreed upon purpose; and

(10) Appoint revenue agents for the enforcement of this article. The appointed agents shall have all powers of a police officer of this state when engaged in the enforcement of this article.

(b) The commissioner shall notify the distributor or aviation gasoline dealer in writing of any cancellation of a license as provided in subsection (a) of this Code section by certified mail or statutory overnight delivery to the last known address of the distributor or aviation gasoline dealer appearing in the files of the commissioner.

(c) In the event that the license of any distributor is canceled by the commissioner under the authority of this article, the commissioner shall hold the bonds of the distributor for a period of three years against any liabilities of the distributor. In no event shall any bonds surrendered remove any liability.

(d) The commissioner shall make the motor fuel tax records available for inspection by the public at reasonable times. The commissioner may charge a fee for special requests of prepared information based on the cost to prepare the information.

(e) When any distributor neglects or refuses to file the required reports or fails to maintain auditable records that account for tax exemptions taken on motor fuel as required by this article or files an incorrect or fraudulent report, the commissioner or his authorized agents shall determine from the best information available the number of gallons of motor fuel to be taxed. The commissioner shall impose the tax, penalty, and interest due. Estimates by the commissioner or his authorized agents shall be prima-facie evidence of the claim of the state and the burden of proof to establish the accountability of motor fuel shall be on the distributor to show that the assessment is incorrect and contrary to law.

(f) Before the expiration of the time prescribed by this article for assessments and refunds of taxes, the commissioner or his delegates may enter into an agreement in writing with the taxpayer to extend such time. The period so agreed upon may be extended by subsequent agreements made in writing before the expiration of the period previously agreed upon.

(g) The commissioner shall prepare and furnish to each known selling licensed distributor a list showing the name and address of each licensed distributor of motor fuels as of the beginning of each fiscal year and shall thereafter during each year supplement the list monthly.

History.

Code 1933, § 92-1413, enacted by Ga. L. 1978, p. 186, § 1; Code 1933, §§ 91A-5003, 91A-5005, 91A-5006, 91A-5007, 91A-5008, 91A-5009, 91A-5017, 91A-5019, 91A-5020, enacted by Ga. L. 1978, p. 309, § 2; Code 1933, § 91A-5011, enacted by Ga. L. 1979, p. 5, § 102; Ga. L. 1985, p. 1644, § 2; Ga. L. 1992, p. 6, § 48; Ga. L. 2000, p. 1589, § 3; Ga. L. 2025, p. 738, § 1-10/SB 141, effective July 1, 2025.

Delayed effective date.

Code Section 48-9-12 is set out twice in this Code. This version is effective until January 1, 2027. For version effective January 1, 2027, see the following version.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted "45 days" for "30 days" in paragraph (a)(5).

Editor's notes.

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CHAPTER 13

SPECIFIC, BUSINESS, AND OCCUPATION TAXES

ARTICLE 1

GENERAL PROVISIONS

48-13-9. Limitation on authority of local government to impose regulatory fee; examples of individuals and entities which may and may not be subject to fees; methods for determining fees.

Editor's notes.

Ga. L. 2013, p. 37, § 3-1/HB 487, not codified by the General Assembly, provides, in part, that: "(b) If any section of this Act is determined to be unconstitutional by a final decision of an appellate court of competent jurisdiction or by the trial court of competent jurisdiction if no appeal is made, with the exception of subsection (g) of Code Section 50-27-78 and Section 2-1 of this Act, this Act shall stand repealed by operation of law.

"(c) This Act is not intended to and shall not be construed to affect the legality of the repair, transport, possession, or use of otherwise prohibited gambling devices on maritime vessels within the jurisdiction of the State of Georgia. To the extent that such repair, transport, possession, or use was lawful prior to the enactment of this Act, it shall not be made illegal by this Act; and to the extent that such repair, transport, possession, or use was prohibited prior to the enactment of this Act, it shall remain prohibited." As of May 2025, no such finding has been issued.

ARTICLE 3

EXCISE TAX ON ROOMS, LODGINGS, AND ACCOMMODATIONS

48-13-50.2. Definitions.

As used in this article, the term:

(1) "Destination marketing organization" means a private sector nonprofit organization or other private entity which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986 that is supported by the tax under this article, government budget allocations, private membership, or any combination thereof and the primary responsibilities of which are to encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed.

(2) "Innkeeper" means:

(A) Any person that furnishes for value to the public any room or rooms, lodgings, or accommodations in a county or municipality and that is licensed by, or required to pay business or occupation taxes to, such municipality or county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which room or rooms, lodgings, or accommodations are regularly furnished for value; or

(B) A dealer as defined in subparagraph (M.3) of paragraph (8) of Code Section 48-8-2 that is required to collect and remit the tax imposed by Article 1 of Chapter 8 of this title for acting as a marketplace facilitator as such term is defined in paragraph (18.1) of Code Section 48-8-2 for facilitating the furnishing for value to the public any room or rooms, lodgings, or accommodations on behalf of another person.

(2.1) "Marketplace innkeeper" means an innkeeper as defined in subparagraph (B) of paragraph (2) of this Code section.

(3) "Private sector nonprofit organization" means a chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private group organized for similar purposes which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986; provided, however, that a county or municipality which has prior to April 1, 1990, contracted for a required expenditure under this Code section with a private group which is exempt from federal income tax under provisions of Section 501(c) of the Internal Revenue Code other than Section 501(c)(6) may continue to contract for required expenditures with such a private group.

(4) "Promoting tourism, conventions, and trade shows" means planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows.

(5) "State authority" means an authority created by state law which serves a state-wide function, including, but not limited to, the Geo. L. Smith II Georgia World Congress Center Authority, but shall not mean an authority created for support of a local government or a local purpose or function and shall not include authorities such as area planning and development commissions and any organizational entities they may create, regional commissions and any organizational entities they may create, or local water and sewer authorities.

(6) "Tourism product development" means the expenditure of funds for the creation or expansion of physical attractions which are

available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating expenses. Tourism product development may include:

(A) Lodging for the public for no longer than 30 consecutive days to the same customer;

(B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents;

(C) Meeting, convention, exhibit, and public assembly facilities;

(D) Sports stadiums, arenas, and complexes;

(E) Golf courses associated with a resort development that are open to the general public on a contract or fee basis;

(F) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car racetracks or speedways;

(G) Amusement centers, amusement parks, theme parks, or amusement piers;

(H) Hunting preserves, trapping preserves, or fishing preserves or lakes;

(I) Visitor information and welcome centers;

(J) Wayfinding signage;

(K) Permanent, nonmigrating carnivals or fairs;

(L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing;

(M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools;

(N) Museums, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens;

(O) Parks, trails, and other recreational facilities;

(P) Performing arts facilities; and

(Q) Air service product expansion at air carrier airports.

History.

Code 1981, § 48-13-50.2, enacted by Ga. L. 2000, p. 1325, § 1; Ga. L. 2008, p. 1032, § 1/HB 1168; Ga. L. 2009, p. 8, § 48/SB 46; Ga. L. 2021, p. 86, § 1/HB 317; Ga. L. 2025, p. 510, § 2/HB 156, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, deleted "or" at the end of subparagraph (6)(O); substituted "; and" for a period at the end of subparagraph (6)(P); and added subparagraph (6)(Q).

48-13-50.3. Additional nightly tax levied on public accommodations; collection and remittance by innkeepers; exemptions; use of funds from additional taxes; provisions for termination.

Editor's notes.

Funds were appropriated in accordance with this Code section in 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025.

ARTICLE 7

TAXATION OF CONSUMER FIREWORKS

48-13-133. Promulgation of rules and regulations.

The department is authorized to adopt rules and regulations necessary for the enforcement and implementation of the provisions of this article.

History.

Code 1981, § 48-13-133, enacted by Ga. L. 2015, p. 274, § 9/HB 110; Ga. L. 2025, p. 1029, § 48(11)/SB 153, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, part of an Act to revise, modernize, and correct the Code, substituted "this article" for "this Code section" at the end of this Code section.

ARTICLE 8

EXCISE TAX ON FOR-HIRE GROUND TRANSPORTATION

48-13-143. Quarterly reporting requirement.

Law reviews.

For article, "Problems, Old and New: A History of Public Records Law in Georgia," see 6 Ga. L. Rev. 1 (2025).