OFFICE OF PLANNING AND BUDGET
QUICK REFERENCE GUIDE
TO FEDERAL, STATE AND LOCAL TAXES

TYPE OF TAX	AUTHORITY TO TAX			LEGAL CITATION	RATE	CHARGED BY VENDOR ON INVOICE?	IS STATE AGENCY EXEMPT?
	Federal	State	Other				
Gasoline Excise	X			26 USCA 4081	$.184/gallon (including LUST)	Y	YES
Gas "LUST"	X			26 USCA 4081, 4091	$.001 per gallon on most fuels	Y	YES
State Motor Fuel		X		OCGA 48-9-3	$.075 per gallon	Y	NO
2nd Motor Fuel		X		OCGA 48-9-14	3% of purchase price (1) (2)	Y	NO
"Super Fund"	X			26 USCA 4611	$.147 per barrel or $.0035/gallon	Y	NO
Gas "GUST"		X		OCGA 12-13-10 and DNR Regs	$.005 (1/2 of one penny) per gallon	Y	NO
State Sales Tax		X		OCGA 48-8-30	4% of purchase	Y or N	YES
Local Option Sales Tax			X	OCGA 48-8-85	1% of purchase	Y or N	YES
Special Purpose Sales & Use			X	OCGA 48-8-110	1% of purchase	Y or N	YES
MARTA Tax			X	Ga Laws, 1971, p. 2082	1% (Fulton/DeKalb Only)	Y or N	YES
Local Hotel/ Motel Tax			X	OCGA 48-13-951	3% - 8%, depending on county or municipality	Y	YES
Sales Tax on Lodging		X		OCGA 48-8-30	4% of amount, plus local taxes (4)	Y	NO
Sales Tax on Utilities		X		OCGA 48-8-30	4% of amount, plus local taxes (5)	Y	YES
Gasohol Tax	X			26 USCA 4881	$.124 to $.15322/gallon (if already blended)	Y or N	YES
Methanol/Ethanol	X			26 USCA 4881	$.114 to $.1295/gallon	Y or N	YES
Diesel Fuel: On Road Vehicle (Low sulfur - clear or dyed blue)	X			26 USCA 4041, 4091	$.244/gallon (including LUST)	Y or N	YES
Diesel Fuel: Off Road Vehicle (High sulfur - dyed blue)	X			26 USCA 4041, 4091	$.244/gallon (including LUST)	Y or N	YES
Special Motor Fuels	X			26 USCA 4041, 4081	$.184/gallon (including LUST)	Y or N	YES
LPG	X			26 USCA 4041	$.183/gallon (excluding LUST)	Y or N	YES
CNG	X			26 USCA 4041	$.4854/thousand cubic feet ($0.43 per gallon)	Y or N	YES

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	Federal	State	Other				
Tires - Excise Tax	X			26 USCA 4071	Flat rate and per lb charge; $0 if tire is <40 lbs	Y or N	YES
Aviation Fuel	X			26 USCA 4091, 4041 (c)	$.219/gallon (including LUST)	Y or N	YES
Aviation Gasoline	X			26 USCA 4081, 4041 (c)	$.194/gallon (including LUST) fed tax; $.01	Y or N	YES
		X		OCGA 48-9-3	State tax		NO (6)
Firearms and Ammunition	X			26 USCA 4181	Handguns=10%; Other Guns & Ammunition=11	Y or N	YES
Sport Fishing Equipment	X			26 USCA 4162	10% of sale price; electric items 3%	Y or N	YES
Air Transport; Person	X			26 USCA 4261	10% of fare	Y	NO
Air Transport; Property	X			26 USCA 4261	6.25% of amount	Y	NO
Large Auto; "Gas Guzzler Tax	X			26 USCA 4064	Ranges from $1000 to $7700, depends on MPG	Y or N	NO (3)
Truck Chassis and Bodies	X			26 USCA 4051	12% on 1st time sales of heavy trucks	Y or N	YES
Communications Tax	X			26 USCA 4253	3% on local phone svc	Y	YES
Vaccines	X			26 USCA 4131	Differs by type of vaccine administered	Y or N	NO
Ozone Depleting Chemicals	X			26 USCA 4681, 4682	CY 1994=$2.65/lb plus depletion factor tax	Y	NO

(1) 2nd Motor Fuel Tax is based on purchase price minus State Motor Fuel Tax (State agencies are exempt from the Federal Excise Tax).

(2) Normally, an additional 1% State sales tax and any county imposed taxes are also added to the 3% 2nd Motor Fuel Tax; but State agencies are exempt from these taxes.

(3) Generally, State Agencies are not exempt from the Gas Guzzler Tax, but there is an exemption for Pursuit Vehicles bought by Law Enforcement Agencies.

(4) Normally, any county imposed taxes (Local Option, etc.) are also added to the 4% Sales Tax on LodgingState employees are not exempt from any of these taxes unless payment is made directly from State funds to the innkeeper.

(5) Normally, any county imposed Local Option or Special Purpose taxes are also added to the 4% Tax on Utility charges; but State agencies are exempt from these taxes.

(6) Aviation Gasoline is subject to both State and federal excise tax and State 2nd Motor Fuel tax. Agencies are exempt from the federal tax but not from the State taxes (for more detail, see section (i)(2) of the guidelines).