



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 3, 2025

Honorable Chuck Hufstetler
Chairman, Senate Finance
121-C State Capitol
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Resolution 42 (LC 33 9741-EC)

Dear Chairman Hufstetler:

The bill would ratify Governor Brian P. Kemp’s Executive Orders 10.01.24.02, 10.08.24.01, and 10.15.24.01, which suspended the collection of motor fuel and diesel fuel taxes in response to the State of Emergency declared for Tropical Storm Helene under O.C.G.A. § 45-12-22.

- Executive Order 10.01.24.02 (October 1, 2024): Suspended the collection of motor fuel and diesel fuel taxes statewide as part of the emergency response to Tropical Storm Helene.
- Executive Order 10.08.24.01 (October 8, 2024): Extended the suspension of fuel taxes across Georgia while renewing the state of emergency for designated counties.
- Executive Order 10.15.24.01 (October 15, 2024): Set the expiration date for the fuel tax suspension, ending it on October 16, 2024, at 11:59 PM.

The total duration of the fuel tax suspension was from October 1, 2024, through October 16, 2024.

Impact on Revenue

Georgia State University’s Fiscal Research Center (FRC) estimated that suspension reduced motor fuel and diesel fuel tax revenue as shown in Table 1. The appendix provides details of the analysis.

Table 1. Revenue Impact on Motor Fuel Tax Due to Executive Orders

State Revenue Impact (\$ millions)	(\$91.58)
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Impact on Expenditures

The Department of Revenue would not incur additional costs associated with the resolution.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt

Analysis by the Fiscal Research Center

DOR data on motor fuel gallons sold and tax collections serve as the basis for the estimated fiscal impact of the fuel tax suspension.

The actual number of motor fuel gallons sold in the month of the suspension was multiplied by the average taxable share of gallons for all other months of 2024 to estimate the amount of taxable gallons absent the suspension. The result was multiplied by the average effective tax rate on taxable gallons for months other than that of the suspension, 32.89 cents per gallon, to estimate tax collections absent the suspension. This amount, net of actual collections on October fuel sales, provides the estimate of foregone revenues.