

House Bill 371 (AS PASSED HOUSE AND SENATE)

By: Representatives Harbin of the 122<sup>nd</sup>, Parsons of the 44<sup>th</sup>, Peake of the 141<sup>st</sup>, Harrell of the 106<sup>th</sup>, and Williamson of the 115<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to the motor fuel tax, so as to define liquefied natural gas for motor fuel tax  
3 purposes; to provide for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to the  
7 motor fuel tax, is amended by revising subsection (a) of Code Section 48-9-3, relating to the  
8 levy of an excise tax on motor fuels, as follows:

9 "(a)(1) An excise tax is imposed at the rate of 7 1/2¢ per gallon on distributors who sell  
10 or use motor fuel within this state. It is the intention of the General Assembly that the  
11 legal incidence of the tax be imposed upon the distributor.

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

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

27 (4)(A) For purposes of this subsection, and notwithstanding the provisions of  
28 paragraph (2) of this subsection and any provision contained in the National Bureau of  
29 Standards Handbook or any other national standard that may be adopted by law or  
30 regulation, the gallon equivalent of compressed natural gas shall be not less than  
31 110,000 British thermal units and the gallon equivalent of liquefied natural gas shall not  
32 be less than 6.06 pounds.

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

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

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

39 **SECTION 2.**

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