



# THE STATE OF GEORGIA

## EXECUTIVE ORDER

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BY THE GOVERNOR:

- WHEREAS:** Motor fuels and aviation gasoline are essential commodities used by Georgians for transportation; and
- WHEREAS:** The price of gasoline has increased dramatically since the adjournment of the 2014 General Assembly; and
- WHEREAS:** The increases in the cost of gasoline and other motor fuels have and will continue to impose significant financial burdens on all Georgians and Georgia's businesses; and
- WHEREAS:** This inflated cost can prevent Georgians from spending on other necessary goods and business expansion; and
- WHEREAS:** The significant increase in motor fuel prices will result in a windfall to the State in the form of surplus state taxes on these commodities; and
- WHEREAS:** Georgia law authorizes the Governor to suspend the collection of taxes, or any part thereof, due the state until the meeting of the next General Assembly; and
- WHEREAS:** Under these circumstances, relief to the taxpayers of Georgia is warranted.

**NOW, THEREFORE, PURSUANT TO THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE STATE OF GEORGIA, AND BY SECTION 45-12-22 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, IT IS HEREBY**

- ORDERED:** That the collection of any rate of prepaid state taxes as defined in paragraph (24) of Section 48-8-2 of the Official Code of Georgia Annotated, to the extent that it differs from the rate levied as of January 1, 2014, pursuant to Section 48-9-14 of the Official Code of Georgia Annotated, be suspended as it applies to sales of motor fuel and aviation gasoline as those terms are defined in Section 48-9-2 of the Official Code of Georgia Annotated, ending the last moment of December 31, 2014.

This 30<sup>th</sup> day of May, 2014.

*Nathan Deal*

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GOVERNOR