



THE STATE OF GEORGIA

EXECUTIVE ORDER

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 30th day of May, 2014.

Nathan Deal

GOVERNOR