



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

- WHEREAS:** The price of dyed fuel oils, as used primarily for off road, agricultural uses, including timber growing or harvesting, and mining or construction has risen substantially; and
- WHEREAS:** This spike in the price of dyed fuel oils has produced an acute strain on Georgia's agricultural, timber growing or harvesting, and mining or construction sectors; and
- WHEREAS:** These circumstances make it appropriate to exercise the authority vested in the Governor pursuant to Code Section 45-12-22 of the Official Code of Georgia Annotated, to suspend the collection of taxes, or any part thereof, due the state; and
- WHEREAS:** Suspension of the collections of state sales and use taxes on dyed fuel oils used for off road purposes may give additional incentive to certain individuals to purchase tax-exempt motor fuel from a licensed distributor designated and formulated for non-highway use and to subsequently use or permit the motor fuel to be used for highway purposes, such activity being unlawful pursuant to O.C.G.A. § 48-9-17; and
- WHEREAS:** The public is hereby reminded that any person who violates O.C.G.A. § 48-9-17 "shall be punished by a fine of not less than \$1,000.00 nor more than \$10,000.00 or by imprisonment for not less than 30 days nor more than 12 months, or both."

NOW, THEREFORE, PURSUANT TO THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE STATE OF GEORGIA, IT IS HEREBY

- ORDERED:** That the collection of the 4% state sales and use tax as that tax applies to sales of dyed fuel oils as defined in paragraph 5.1 of Code Section 48-9-2 of the Official Code of Georgia Annotated which is exclusively used for agricultural, timber growing or harvesting purposes, or mining or construction purposes, and used directly by such industry sectors for such purposes, and not for highway use as defined in paragraph (8) of Section 48-9-2, be suspended commencing with all sales occurring immediately following the last moment of May 11, 2008, until the General Assembly acts upon this Order.

Any inconsistent previous order is hereby rescinded.

This 15th day of May, 2008.


GOVERNOR