

Georgia 2026 Motor Fuel Gas Tax Holiday

Georgia recently announced a fuel tax holiday for the period from March 20th, 2026 through ~~May 19th~~ **June 2nd** 2026, which will span portions of both the Q1 and Q2 2026 IFTA reporting periods. This will require IFTA carriers to adjust the normal way of filing for miles driven / fuel purchased in Georgia during the tax holiday period. Each jurisdiction's law will affect how this happens. Based on the guidance from Georgia posted to the IFTA web site, the following procedure should be used when reporting miles/fuel for IFTA Returns that include the jurisdiction of Georgia for Q1 2026 and Q2 2026.

Log in and choose the File IFTA Return widget or Start A Return link for a filing period that includes the Georgia Tax Holiday. Navigate to the Fuel Schedule Detail page to enter the Return miles/gallons information.

Enter Total Distance in all Jurisdictions to include all total miles, including any miles that will be exempted for the Gas Tax Holiday period.

Then Enter Total Volume to include all Gallons Paid, again including any fuel purchased that was exempted for the Gas Tax Holiday period.

For purposes of this example, we are assuming 3,500 total miles and 600 total gallons.

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Account 3199 - TEST ACCOUNT. *IRP Flagged, IFTA Flagged*

IFTA Quarterly Tax Return
2026 Q1 Due Date 4/30/2026
Return 2 (ID 775937)
In Progress (4/19/2026)

Fuel Schedule Detail 2026 - Q1 | Diesel

Distance Summary (Miles)		Fuel Summary	
IFTA Distance	0	IFTA Volume	0
Non-IFTA Distance	0	Non-IFTA Volume	0
Total Distance (All Jurisdictions)	0	Total Volume (All Jurisdictions)	0

Enter Total Distance * **3500**

Enter Total Volume * **600**

Miles Per Gallon: 0.00

MPG Calculation Method *
Use Calculated

Comments *

Non-IFTA (Exempt*) Distance or Volume
Do you have Non-IFTA distance or volume? Yes No
Only select 'Yes' to report miles and/or fuel in a Non-IFTA Jurisdiction or to report fuel purchased without tax or receipts.

IFTA Distance & Volume
Taxable distance matches total distance for all jurisdictions Yes No
Hide Unused US jurisdictions Show Unused US jurisdictions

The total miles / gallons includes 1500 total miles in Georgia and 300 gallons purchased in Georgia. Of those Georgia totals, 500 miles driven were between March 20th and March 31st and 200 gallons purchased between March 20th and March 31st.

Gas Tax Holiday example miles/gallons:

Jurisdiction	Miles 1/1-3/19	Gallons 1/1-3/19	Miles 3/20-3/31	Gallons 3/20-3/31
Georgia	1000	100	500	200

Georgia Total 1500 Miles, 300 Gallons

Next, scroll down and click the 'Non IFTA (Exempt*) Distance or Fuel?* 'Yes' button.

Keep the default value of 0 in the Non IFTA Distance field, as the Total / Taxable Miles in the next section of the Return will separate the miles driven in the Tax Holiday period from the Taxable Miles driven.

Enter the total gallons paid in Georgia during the tax holiday period in the Non IFTA Volume box. For the 1st Quarter 2026 for this example, this will include the 200 gallons paid in Georgia from 3/20/2026 through 3/31/2026.

You will need to click the button acknowledging the Non-IFTA data and enter a comment to indicate the Non IFTA gallons are from the Georgia Tax Holiday period.

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QUICK LINKS - Search, State Dashboard, Account Dashboard, Business, Account, Account Finance, Correspondence, Fleet, Fuel Tax

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Fuel Summary

Return Summary

Payment

Total Distance (All Jurisdictions) 0

Enter Total Distance * 3500

Total Volume (All Jurisdictions) 0

Enter Total Volume * 600

Miles Per Gallon 0.00

MPG Calculation Method * Use Calculated

Comments *

Non-IFTA (Exempt*) Distance or Volume

Do you have Non-IFTA distance or volume? Yes No

Only select 'Yes' to report miles and/or fuel in a Non-IFTA Jurisdiction or to report fuel purchased without tax or receipts.

*Non-IFTA Jurisdiction(s) include: Alaska, District of Columbia, Hawaii, Mexico, Northwest Territories, Nunavut, Yukon Territory.

Non-IFTA Distance * 0

Non-IFTA Volume * 200

I acknowledge that I am entering non-IFTA distance and fuel.

Comments * Fuel purchased in Georgia during tax holiday period 3/20 - 3/31

** Non-IFTA Gallons includes: 1) Fuel purchased in non-IFTA jurisdictions, 2) Fuel purchased without tax, or 3) Fuel purchased without receipts

IFTA Distance & Volume

Next, scroll down to the IFTA Distance & Volume section and click the No button for the 'Taxable distance matches total distance for all jurisdictions' line item. This will add the column 'Taxable Distance (Miles)' to be entered for each jurisdiction on the Return:

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** Non-IFTA Gallons includes: 1) Fuel purchased in non-IFTA jurisdictions, 2) Fuel purchased without tax, or 3) Fuel purchased without receipts

IFTA Distance & Volume

Taxable distance matches total distance for all jurisdictions Yes No

Hide Unused US Jurisdictions Show Unused US Jurisdictions

Select US Jurisdiction to add: Iowa

Hide Unused CAN Jurisdictions Show Unused CAN Jurisdictions

Select Canadian Jurisdiction to add: Alberta

CSV Print Filter records:

Jurisdiction	Total IFTA Distance (Miles)	Taxable Distance (Miles)	Tax Paid Volume	Tax Rate	Other Info
KY	0	0	0	0.2200	
AL	0	0	0	0.3100	
GA				0.3710	
TN	0	0	0	0.2700	

Showing 1 to 61 of 61 records

When entering the values for Georgia, do the following:

- Enter the 1500 total miles driven during the Quarter in the Total IFTA Distance box
- Enter the miles driven outside of the Tax Holiday period in the Taxable Distance box. For this example, this is the 1000 miles driven in Georgia from 1/1/2026 through 3/19/2026.
- Enter the taxable gallons purchased in Georgia outside of the Tax Holiday period. For this example, this is the 100 gallons purchased between 1/1/26 and 3/19/2026.

When entering the other non-tax-holiday jurisdictions on the Return, enter the same values in the Total IFTA Distance and Taxable IFTA Distance fields for the miles driven during the quarter, and enter the total gallons purchased during the quarter in the Tax Paid Volume field.

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IFTA Distance & Volume

Taxable distance matches total distance for all jurisdictions Yes No

Hide Unused US Jurisdictions Show Unused US Jurisdictions

Select US jurisdiction to add: Iowa

Hide Unused CAN Jurisdictions Show Unused CAN Jurisdictions

Select Canadian jurisdiction to add: Alberta

[[Jurisdiction	[[Total IFTA Distance (Miles)	[[Taxable Distance (Miles)	[[Tax Paid Volume	[[Tax Rate	[[Other Info
KY	1500	1500	250	0.2200	
AL	0	0	0	0.3100	
GA	1500	1000	100	0.3710	
TN	500	500	50	0.2700	

Showing 1 of 61 records

After clicking Save and Continue, a message will be displayed indicating that the taxable distance is not equal to the total distance for Georgia, requiring an acknowledgement and comment.

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IFTA Quarterly Tax Return

2026 Q1 Due Date 4/30/2026
Return 2 (ID 775937)
In Progress (4/19/2026)

Fuel Summary

Return Summary

Payment

Distance Summary (Miles)

IFTA Distance	0
Non-IFTA Distance	0
Total Distance (All Jurisdictions)	0

Enter Total Distance *
3500

Fuel Summary

IFTA Volume	0
Non-IFTA Volume	0
Total Volume (All Jurisdictions)	0

Enter Total Volume *
600

Miles Per Gallon
8.75

MPG Calculation Method *
Use Calculated

Comments *

Non-IFTA (Exempt*) Distance or Volume

Do you have Non-IFTA distance or volume? Yes No

Only select 'Yes' to report miles and/or fuel in a Non-IFTA Jurisdiction or to report fuel purchased without tax or receipts.

*Non-IFTA Jurisdiction(s) include: Alaska, District of Columbia, Hawaii, Mexico, Northwest Territories, Nunavut, Yukon Territory.

Non-IFTA Distance *
0

Non-IFTA Volume *
200

The taxable distance is not equal to the total distance for jurisdiction 'GA', year 2026, and quarter 1. An Acknowledgement and a comment are required to proceed.

You will need to scroll down and re-click the Non-IFTA acknowledgement button, as this resets when the Return is not saved successfully.

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Non-IFTA (Exempt*) Distance or Volume

Do you have Non-IFTA distance or volume? Yes No

Only select 'Yes' to report miles and/or fuel in a Non-IFTA Jurisdiction or to report fuel purchased without tax or receipts.
*Non-IFTA Jurisdiction(s) include: Alaska, District of Columbia, Hawaii, Mexico, Northwest Territories, Nunavut, Yukon Territory.

Non-IFTA Distance *
0

Non-IFTA Volume *
200

acknowledge that I am entering non-IFTA distance and fuel.

** Non-IFTA Gallons includes: 1) Fuel purchased in non-IFTA jurisdictions, 2) Fuel purchased without tax, or 3) Fuel purchased without receipts

IFTA Distance & Volume

Taxable distance matches total distance for all jurisdictions Yes No

Hide Unused US jurisdictions Show Unused US jurisdictions

Select US jurisdiction to add:
Iowa

Hide Unused CAN jurisdictions Show Unused CAN jurisdictions

Select Canadian jurisdiction to add:
Alberta

CSV Print

Jurisdiction	Total IFTA Distance (Miles)	Taxable Distance (Miles)	Tax Paid Volume	Tax Rate	Other Info
KY	1500	1500	250	0.2200	
AL	0	0	0	0.3100	
GA	1500	1000	100	0.3710	
TN	500	500	50	0.2700	

Then scroll down to the bottom of the Return, click the Override button, and enter a comment indicating that the Total and Taxable values differ due to the Georgia tax holiday period:

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Hide Unused US jurisdictions Show Unused US jurisdictions

Select US jurisdiction to add:
Iowa

Hide Unused CAN jurisdictions Show Unused CAN jurisdictions

Select Canadian jurisdiction to add:
Alberta

CSV Print

Jurisdiction	Total IFTA Distance (Miles)	Taxable Distance (Miles)	Tax Paid Volume	Tax Rate	Other Info
KY	1500	1500	250	0.2200	
AL	0	0	0	0.3100	
GA	1500	1000	100	0.3710	
TN	500	500	50	0.2700	

Showing 1 to 61 of 61 records

Override taxable distance not equal to total distance

Reason For Action: Administrative Waiver

The taxable distance is not equal to the total distance for jurisdiction 'GA', year 2026, and quarter 1. An Acknowledgement and a comment are required to proceed.

Verify that the totals and MPG are correct, enter a Postmark Date if necessary, then click the 'Save and Calculate Taxes' button:

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IFTA Quarterly Tax Return
2026 Q1 Due Date 4/30/2026
Return 2 (ID 775937)
In Progress (4/19/2026)

Fuel Schedule Summary

Postmark Date: mm/dd/yyyy

CSV	Print	Filter records:						
Fuel Type	IFTA Distance	Non-IFTA Distance	Total Distance	Total Volume	MPG	MPG Method	Status	Action
Diesel	3500	0	3500	600	5.83	Use Calculated	Ready to Calculate	Edit

Show 10 entries | Showing 1 to 1 of 1 entries

+ Save and Calculate Taxes | **Cancel**

Enter all necessary tax return information. Once all fuel schedules are entered and marked with 'Ready to Calculate' status, click 'Save and Calculate Taxes'.

The Division of Motor Carriers is here to assist you. Please contact us either by email at dmco@ky.gov for IRP, ifta.dmo@ky.gov for IFTA, or call (502-564-1257).

Division of Motor Carriers | Motor Carrier Portal | SAFER

Contact Us Site Requirements Help
Shift Site Date/Time Turn on link info

4/19/2026 6:18:12 PM, 8899; Build Date 4/17/2026; Version 4.19.0.1

Session will expire at 4/19/2026 6:48:10 PM

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IFTA Quarterly Tax Return
2026 Q1 Due Date 4/30/2026
Return 2 (ID 775937)
In Progress (4/19/2026)

2026 Q1 Quarterly Return 2
Filed on
App ID: 775937
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Return Summary
[View in Report Format](#)

Review the information on this Return Summary. When finished reviewing, complete the Return by selecting the File button at the bottom of this page.

2026 Q1 Quarterly Return 2 (ID 775937)

Return Information:

Total Tax:	\$64.96
Total Interest:	\$0.00
Total Penalties:	\$0.00
Total Adjustments:	\$0.00
Total Other:	\$0.00
Total Due	\$64.96

Fuel Schedule Summary:

CSV | Print

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Fuel Type	MPG Method	MPG	Distance (Miles)	Taxable Distance (Miles)	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Due (Credit)	Interest Due	Total Due
Diesel	UC	5.83	3,500	3,000	515	600	515	\$64.96	\$0.00	\$64.96
Return Totals			3,500	3,000	515	600	515	\$64.96	\$0.00	\$64.96

Fuel Schedule Details

Diesel											
Schedule	Jurisdiction	Surcharge	Distance (Miles)	Taxable Distance (Miles)	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax Due (Credit)	Interest Due	Total Due
Quarterly Return 2	GA	N	1,500	1,000	172	100	72	0.3710	\$26.71	\$0.00	\$26.71
Quarterly Return 2	KY	N	1,500	1,500	257	250	7	0.2200	\$1.54	\$0.00	\$1.54
Quarterly Return 2	KY	Y	0	0	257	0	257	0.1050	\$26.99	\$0.00	\$26.99
Quarterly Return 2	TN	N	500	500	86	50	36	0.2700	\$9.72	\$0.00	\$9.72
Quarterly Return 2	Non-IFTA	N	0			200					
Return Totals (Quarterly Return 2)			3,500	3,000	515	600	-85		\$64.96	\$0.00	\$64.96

You can then review the overall tax and the individual jurisdiction tax calculations in the screen above.

The overall MPG of 5.83 reflects all Miles/Gallons for the quarter, but the GA tax calculations are based on Miles/Gallons Paid prior to the Gas Tax Holiday period that started on 3/20/2026 through the end of the 1st quarter.

Then follow the normal steps to complete the return and file/pay the Return.