



# THE STATE OF GEORGIA

## EXECUTIVE ORDER

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BY THE GOVERNOR:

### SUSPENDING FUEL TAXES DURING THE STATE OF EMERGENCY FOR SUPPLY CHAIN DISRUPTIONS

- WHEREAS:** On April 14, 2022, due to the ongoing severe disruptions to Georgia's supply chain, I issued Executive Order 04.14.22.01, declaring a State of Emergency for Supply Chain Disruptions; and
- WHEREAS:** On May 10, 2022, I renewed the State of Emergency for Supply Chain Disruptions until June 14, 2022, by issuing Executive Order 05.10.22.01; and
- WHEREAS:** On May 26, 2022, I renewed the State of Emergency for Supply Chain Disruptions until July 14, 2022, by issuing Executive Order 05.26.22.01; and
- WHEREAS:** On July 1, 2022, I renewed the State of Emergency for Supply Chain Disruptions until August 13, 2022, by issuing Executive Order 07.01.22.01; and
- WHEREAS:** On August 3, 2022, I renewed the State of Emergency for Supply Chain Disruptions until September 12, 2022, by issuing Executive Order 08.03.22.01; and
- WHEREAS:** On September 1, 2022, I renewed the State of Emergency for Supply Chain Disruptions until October 12, 2022, by issuing Executive Order 09.01.22.01; and
- WHEREAS:** On October 3, 2022, I renewed the State of Emergency for Supply Chain Disruptions until November 11, 2022, by issuing Executive Order 10.03.22.01; and
- WHEREAS:** On November 4, 2022, I renewed the State of Emergency for Supply Chain Disruptions until December 11, 2022, by issuing Executive Order 11.04.22.01; and
- WHEREAS:** On December 8, 2022, I renewed the State of Emergency for Supply Chain Disruptions until January 10, 2023, by issuing Executive Order 12.08.22.01; and

- WHEREAS:** On May 26, 2022, I issued Executive Order 05.26.22.02 suspending the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 through July 14, 2022; and
- WHEREAS:** On July 1, 2022, I issued Executive Order 07.01.22.02 extending the suspension of the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 and suspending the collection of sales taxes on locomotive fuel required by Code Section 48-8-30 through August 13, 2022; and
- WHEREAS:** On August 3, 2022, I issued Executive Order 08.03.22.02 extending the suspension of the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 and suspending the collection of sales taxes on locomotive fuel required by Code Section 48-8-30 through September 12, 2022; and
- WHEREAS:** On September 1, 2022, I issued Executive Order 09.01.22.02 extending the suspensions of the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 and the collection of sales taxes on locomotive fuel required by Code Section 48-8-30 through October 12, 2022; and
- WHEREAS:** On October 3, 2022, I issued Executive Order 10.03.22.02 extending the suspensions of the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 and the collection of sales taxes on locomotive fuel required by Code Section 48-8-30 through November 11, 2022; and
- WHEREAS:** On November 4, 2022, I issued Executive Order 11.04.22.02 extending the suspensions of the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 and the collection of sales taxes on locomotive fuel required by Code Section 48-8-30 through December 11, 2022; and
- WHEREAS:** The supply chain disruptions affecting the cost of fuel have not been fully alleviated since I issued Executive Orders 05.26.22.02, 07.01.22.02, 08.03.22.02, 09.01.22.02, 10.03.22.02, and 11.04.22.02, and the high cost of fuel continues to negatively impact Georgia's residents and economy; and
- WHEREAS:** The Governor is vested with the emergency powers cited herein as the Chief Executive of this State; and
- WHEREAS:** Code Section 38-3-28 provides that "[a]ll orders, rules, and regulations promulgated by the Governor" have the force and effect of law; and
- WHEREAS:** As Chief Executive, the Governor is tasked with protecting the citizens of this State, including during a state of emergency; and
- WHEREAS:** Code Section 38-3-51(c)(1) vests the Governor with the power to enforce all laws, rules, and regulations relating to emergency management and to assume direct operational control of all civil forces and helpers in the state; and

**WHEREAS:** Code Section 38-3-51(c)(4) vests the Governor with the power to perform and exercise such other functions, powers, and duties as may be deemed necessary to promote and secure the safety and protection of the civilian population; and

**WHEREAS:** Code Section 38-3-51(d)(1) vests the Governor with the power to suspend any regulatory statute prescribing the procedures for conduct of state business, or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary action in coping with the emergency or disaster; and

**WHEREAS:** Code Section 45-12-22 vests the Governor with the power to suspend the collection of taxes, or any part thereof, due the state until the next meeting of the General Assembly but no longer; and

**WHEREAS:** In the event the Governor has declared a state of emergency, Code Section 45-12-22 vests him with the power to suspend the collection of state motor fuel taxes, subject to ratification by the General Assembly at its next meeting; and

**WHEREAS:** In consultation with state economic, transportation, and emergency preparedness officials, I have determined that the following actions are necessary and appropriate to protect the continued strength of Georgia's economy and provide for the health, safety, and welfare of Georgia's residents and visitors.

**NOW, THEREFORE, PURSUANT TO CODE SECTION 38-3-51, AND THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE STATE OF GEORGIA, IT IS HEREBY**

**ORDERED:** That pursuant to Code Section 45-12-22, the collection of motor fuel and diesel fuel taxes required by Code Section 48-9-3 is hereby suspended for the effective dates of this Order.

**IT IS FURTHER**

**ORDERED:** That no distributor of motor fuel or diesel fuel shall be found in violation of Code Section 48-9-17 for complying with the terms of this Order.

**IT IS FURTHER**

**ORDERED:** That the collection of tax required by Code Section 48-8-30 upon the retail purchase, retail sale, rental, storage, use, or consumption of fuel to a contract or common carrier regulated by the United States Surface Transportation Board for use exclusively in the operation of locomotives by such carrier is hereby suspended for the effective dates of this Order.

**IT IS FURTHER**

**ORDERED:** That if one or more of the provisions contained in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of

Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, but, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had never been contained within the Order.

**IT IS FURTHER**

**ORDERED:** That no provision of this Order shall limit, infringe, suspend, or supplant any judicial order, judgment, or decree issued pursuant to the laws or constitution of this State or the laws or constitution of the United States, nor shall any person use any provision this Order as a defense to an action in violation of a judicial order, judgment, or decree by any court created pursuant to the laws or constitution of this State or the laws or constitution of the United States.

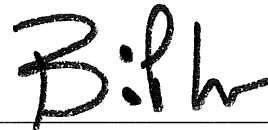
**IT IS FURTHER**

**ORDERED:** The Office of the Governor may continue to issue guidance on the scope of this Order as needed through communication media, including social media, without need for further Executive Orders.

**IT IS FURTHER**

**ORDERED:** That the provisions of this Order shall be effective upon signature and shall expire Tuesday, January 10, 2023, at 11:59 P.M., unless otherwise renewed or terminated via subsequent Executive Order.

This 8<sup>th</sup> day of December 2022.



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GOVERNOR