

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME     | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-----------------|-------------|------------|------------|
| 060         | City of Atlanta | Other Local | 10/01/2012 | 09/30/2016 |
|             |                 |             | 10/01/2008 | 09/30/2012 |
|             |                 |             | 10/01/2004 | 09/30/2008 |
| 001         | Appling         | ELOST       | 07/01/2012 | 06/30/2017 |
|             |                 |             | 07/01/2007 | 06/30/2012 |
|             |                 |             | 10/01/2004 | 12/31/2006 |
|             |                 |             | 07/01/2000 | 09/30/2004 |
|             |                 | Other Local | 01/01/1989 | 12/31/1989 |
|             |                 | LOST        | 04/01/1987 |            |
|             |                 | SPLOST      | 01/01/2012 | 12/31/2017 |
|             |                 |             | 01/01/2006 | 12/31/2011 |
|             |                 |             | 01/01/2001 | 12/31/2005 |
|             |                 |             | 01/01/1996 | 12/31/2000 |
|             | TSPLOST         | 01/01/2013  | 12/31/2022 |            |
| 002         | Atkinson        | ELOST       | 10/01/2013 | 09/30/2018 |
|             |                 |             | 10/01/2008 | 09/30/2013 |
|             |                 |             | 01/01/2004 | 09/30/2008 |
|             |                 |             | 01/01/1999 | 12/31/2003 |
|             |                 | LOST        | 07/01/1978 |            |
|             |                 | SPLOST      | 04/01/2012 | 03/31/2017 |
|             |                 |             | 04/01/2006 | 03/31/2012 |
|             |                 |             | 04/01/2001 | 03/31/2006 |
|             |                 |             | 04/01/1996 | 03/31/2001 |
|             |                 |             | 01/01/1992 | 12/31/1995 |
|             | 01/01/1988      | 12/31/1991  |            |            |
| 003         | Bacon           | ELOST       | 07/01/2013 | 06/30/2018 |
|             |                 |             | 07/01/2008 | 06/30/2013 |
|             |                 |             | 07/01/2003 | 06/30/2008 |
|             |                 |             | 07/01/1998 | 06/30/2003 |
|             |                 | LOST        | 04/01/1978 |            |
|             |                 | SPLOST      | 04/01/2012 | 03/31/2018 |
|             |                 |             | 04/01/2006 | 03/31/2012 |
|             |                 |             | 04/01/2001 | 03/31/2006 |
|             |                 |             | 04/01/1996 | 03/31/2001 |
|             |                 |             | 04/01/1991 | 03/31/1996 |
| 004         | Baker           | ELOST       | 04/01/2015 | 03/31/2020 |
|             |                 |             | 01/01/2009 | 12/31/2013 |
|             |                 |             | 01/01/2004 | 12/31/2008 |
|             |                 |             | 07/01/1998 | 06/30/2003 |
|             |                 | LOST        | 04/01/1987 |            |
|             |                 | SPLOST      | 01/01/2015 | 12/31/2020 |
|             |                 |             | 01/01/2010 | 12/31/2014 |
|             |                 |             | 01/01/2005 | 12/31/2009 |

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HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |
|-------------|-------------|------------|------------|------------|
| 005         | Baldwin     | ELOST      | 10/01/2011 | 09/30/2016 |
|             |             |            | 10/01/2006 | 09/30/2011 |
|             |             |            | 07/01/2002 | 09/30/2006 |
|             |             |            | 07/01/1997 | 06/30/2002 |
|             |             | LOST       | 04/01/1978 |            |
|             |             |            | SPLOST     | 04/01/2012 |
|             |             |            | 04/01/2006 | 03/31/2012 |
|             |             |            | 04/01/2001 | 03/31/2006 |
|             |             |            | 04/01/1996 | 03/31/2001 |
|             |             |            | 04/01/1993 | 03/31/1996 |
|             |             |            | 10/01/1990 | 06/30/1992 |
|             |             | 006        | Banks      | ELOST      |
| 07/01/2007  | 06/30/2012  |            |            |            |
| 07/01/2002  | 06/30/2007  |            |            |            |
| 07/01/1997  | 06/30/2002  |            |            |            |
| LOST        | 04/01/1981  |            |            |            |
|             | SPLOST      |            |            | 10/01/2012 |
|             | 10/01/2006  |            |            | 09/30/2012 |
|             | 10/01/2001  |            |            | 09/30/2006 |
|             | 10/01/1996  |            |            | 09/30/2001 |
|             | 10/01/1991  |            |            | 09/30/1996 |
|             | 01/01/1987  |            |            | 12/31/1990 |
| 007         | Barrow      |            |            | ELOST      |
|             |             | 10/01/2006 | 09/30/2011 |            |
|             |             | 10/01/2001 | 09/30/2006 |            |
|             |             | 07/01/1997 | 09/30/2001 |            |
|             |             | LOST       | 01/01/1978 |            |
|             |             |            | SPLOST     | 07/01/2012 |
|             |             |            | 07/01/2006 | 06/30/2012 |
|             |             |            | 07/01/2001 | 06/30/2006 |
|             |             |            | 07/01/1996 | 06/30/2001 |
|             |             |            | 04/01/1992 | 03/31/1996 |
|             |             |            | 01/01/1987 | 12/31/1990 |
|             |             | 008        | Bartow     | ELOST      |
| 07/01/2007  | 06/30/2012  |            |            |            |
| 07/01/2002  | 06/30/2007  |            |            |            |
| 07/01/1997  | 06/30/2002  |            |            |            |
| LOST        | 07/01/1985  |            |            |            |
|             | SPLOST      |            |            | 01/01/2014 |
|             | 01/01/2008  |            |            | 12/31/2013 |
|             | 04/01/2003  |            |            | 12/31/2007 |
|             | 04/01/1997  |            |            | 03/31/2002 |
|             | 10/01/1993  |            |            | 12/31/1994 |
|             | 07/01/1989  |            |            | 12/31/1992 |
| 009         | Ben Hill    |            |            | ELOST      |
|             |             | 01/01/2007 | 12/31/2011 |            |
|             |             | 01/01/2002 | 12/31/2006 |            |
|             |             | LOST       | 07/01/1981 |            |
|             |             |            | SPLOST     | 07/01/2011 |
|             |             |            | 07/01/2005 | 06/30/2011 |
|             |             |            | 07/01/2000 | 06/30/2005 |
|             | 07/01/1995  | 03/31/2000 |            |            |

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| COUNTY CODE | COUNTY NAME     | TAX TYPE | EFF DATE   | END DATE   |
|-------------|-----------------|----------|------------|------------|
| 010         | <b>Berrien</b>  | ELOST    | 01/01/2013 | 12/31/2017 |
|             |                 |          | 01/01/2008 | 12/31/2012 |
|             |                 |          | 01/01/2003 | 12/31/2007 |
|             |                 |          | 01/01/1998 | 12/31/2002 |
|             |                 | LOST     | 04/01/1978 |            |
|             |                 |          | SPLOST     | 01/01/2012 |
|             |                 |          | 01/01/2006 | 12/31/2011 |
|             |                 |          | 01/01/2001 | 12/31/2005 |
|             |                 |          | 01/01/1996 | 12/31/2000 |
|             |                 |          | 01/01/1994 | 12/31/1995 |
|             |                 |          | 01/01/1992 | 12/31/1993 |
|             |                 |          | 01/01/1990 | 12/31/1991 |
|             |                 |          | 01/01/1988 | 12/31/1989 |
|             |                 |          | 01/01/1986 | 12/31/1987 |
| 011         | <b>Bibb</b>     | ELOST    | 01/01/2011 | 12/31/2015 |
|             |                 |          | 01/01/2006 | 12/31/2010 |
|             |                 |          | 04/01/2000 | 03/31/2005 |
|             |                 | LOST     | 04/01/1979 |            |
|             |                 |          | SPLOST     | 04/01/2012 |
|             |                 |          | 10/01/2005 | 03/31/2009 |
|             |                 |          | 04/01/1995 | 03/31/2000 |
|             |                 |          | 10/01/1989 | 12/31/1989 |
| 012         | <b>Bleckley</b> | ELOST    | 07/01/2012 | 06/30/2017 |
|             |                 |          | 07/01/2007 | 06/30/2012 |
|             |                 |          | 07/01/2002 | 06/30/2007 |
|             |                 |          | 07/01/1997 | 06/30/2002 |
|             |                 | LOST     | 04/01/1978 |            |
|             |                 |          | SPLOST     | 01/01/2013 |
|             |                 |          | 01/01/2007 | 12/31/2012 |
|             |                 |          | 07/01/2001 | 06/30/2006 |
|             |                 |          | 07/01/1996 | 06/30/2001 |
|             |                 |          | 04/01/1995 | 06/30/1996 |
|             |                 |          | 07/01/1988 | 09/30/1991 |
| TSPLOST     | 01/01/2013      |          | 12/31/2022 |            |
| 013         | <b>Brantley</b> | ELOST    | 10/01/2011 | 09/30/2016 |
|             |                 |          | 10/01/2006 | 09/30/2011 |
|             |                 |          | 07/01/2002 | 09/30/2006 |
|             |                 |          | 07/01/1997 | 06/30/2002 |
|             |                 | LOST     | 04/01/1983 |            |
|             |                 |          | SPLOST     | 01/01/2013 |
|             |                 |          | 01/01/2008 | 12/31/2012 |
|             |                 |          | 04/01/2003 | 12/31/2007 |
| 04/01/1993  | 12/31/1997      |          |            |            |

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|-------------|-------------|------------|------------|------------|
| 014         | Brooks      | ELOST      | 07/01/2014 | 06/30/2019 |
|             |             |            | 07/01/2009 | 06/30/2014 |
|             |             |            | 07/01/2004 | 06/30/2009 |
|             |             |            | 04/01/2000 | 06/30/2004 |
|             |             | LOST       | 04/01/1978 |            |
|             |             | SPLOST     | 04/01/2015 | 03/31/2021 |
|             |             |            | 01/01/2009 | 12/31/2014 |
|             |             |            | 04/01/2004 | 12/31/2008 |
|             |             |            | 01/01/2000 | 03/31/2004 |
|             |             |            | 01/01/1996 | 12/31/1999 |
|             |             |            | 01/01/1992 | 12/31/1995 |
|             |             |            | 10/01/1987 | 09/30/1991 |
|             |             | 015        | Bryan      | ELOST      |
|             | 04/01/2008  |            |            | 03/31/2013 |
|             | 04/01/2003  |            |            | 03/31/2008 |
|             | 04/01/1998  |            |            | 03/31/2003 |
| LOST        | 07/01/1977  |            |            |            |
| SPLOST      | 04/01/2012  |            |            | 03/31/2018 |
|             | 04/01/2006  |            |            | 03/31/2012 |
|             | 04/01/2001  |            |            | 03/31/2006 |
|             | 01/01/1996  |            |            | 12/31/2000 |
|             | 01/01/1992  |            |            | 12/31/1995 |
|             | 04/01/1987  |            |            | 06/30/1988 |
| 016         | Bulloch     | ELOST      | 01/01/2014 | 12/31/2018 |
|             |             |            | 01/01/2009 | 12/31/2013 |
|             |             |            | 01/01/2004 | 12/31/2008 |
|             |             | LOST       | 07/01/1983 |            |
|             |             | SPLOST     | 10/01/2013 | 09/30/2019 |
|             |             |            | 10/01/2007 | 09/30/2013 |
|             |             |            | 10/01/2002 | 09/30/2007 |
|             |             |            | 10/01/1997 | 09/30/2002 |
|             |             |            | 10/01/1993 | 09/30/1997 |
|             |             |            | 10/01/1989 | 09/30/1993 |
|             |             |            | 10/01/1987 | 09/30/1989 |
| 017         | Burke       | LOST       | 01/01/1982 |            |
|             |             | SPLOST     | 04/01/2012 | 03/31/2018 |
|             |             |            | 04/01/2006 | 03/31/2012 |
|             |             |            | 04/01/2001 | 03/31/2006 |
|             |             | TSPLOST    | 01/01/2013 | 12/31/2022 |
| 018         | Butts       | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            | 07/01/2007 | 06/30/2012 |
|             |             |            | 07/01/2002 | 06/30/2007 |
|             |             |            | 07/01/1997 | 06/30/2002 |
|             |             | LOST       | 04/01/1976 |            |
|             |             | SPLOST     | 01/01/2013 | 12/31/2018 |
|             |             |            | 01/01/2007 | 12/31/2012 |
|             |             |            | 01/01/2002 | 12/31/2006 |
|             |             |            | 01/01/1997 | 12/31/2001 |
|             |             |            | 10/01/1992 | 12/31/1996 |
|             | 04/01/1988  | 09/30/1992 |            |            |

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| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |
|-------------|-------------|------------|------------|------------|
| 019         | Calhoun     | ELOST      | 07/01/2014 | 06/30/2019 |
|             |             |            | 07/01/2009 | 06/30/2014 |
|             |             |            | 07/01/2004 | 06/30/2009 |
|             |             |            | 07/01/1999 | 06/30/2004 |
|             |             | LOST       | 04/01/1984 |            |
|             |             | SPLOST     | 07/01/2013 | 06/30/2019 |
|             |             |            | 07/01/2007 | 06/30/2013 |
|             |             |            | 07/01/2002 | 06/30/2007 |
|             |             |            | 07/01/1997 | 06/30/2002 |
|             |             |            | 07/01/1993 | 06/30/1997 |
| 020         | Camden      | ELOST      | 07/01/2014 | 06/30/2019 |
|             |             |            | 07/01/2009 | 06/30/2014 |
|             |             |            | 01/01/1998 | 12/31/2002 |
|             |             | LOST       | 04/01/1978 |            |
|             |             | SPLOST     | 07/01/2013 | 06/30/2019 |
|             |             |            | 07/01/2007 | 06/30/2013 |
|             |             |            | 01/01/2003 | 06/30/2007 |
|             |             |            | 01/01/2000 | 09/30/2002 |
|             |             |            | 01/01/1995 | 12/31/1999 |
|             |             |            | 01/01/1991 | 12/31/1994 |
|             |             |            | 01/01/1987 | 12/31/1990 |
| 021         | Candler     | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |            | 01/01/2008 | 12/31/2012 |
|             |             |            | 01/01/2003 | 12/31/2007 |
|             |             |            | 01/01/1998 | 12/31/2002 |
|             |             | LOST       | 07/01/1977 |            |
|             |             | SPLOST     | 04/01/2012 | 03/31/2018 |
|             |             |            | 04/01/2006 | 03/31/2012 |
|             |             |            | 04/01/2001 | 03/31/2006 |
|             |             |            | 04/01/1996 | 03/31/2001 |
|             |             |            | 10/01/1991 | 03/31/1996 |
| TSPLOST     | 01/01/2013  | 12/31/2022 |            |            |
| 022         | Carroll     | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |            | 01/01/2008 | 12/31/2012 |
|             |             |            | 01/01/2003 | 12/31/2007 |
|             |             |            | 01/01/1998 | 12/31/2002 |
|             |             | LOST       | 10/01/1977 |            |
|             |             | SPLOST     | 04/01/2015 | 03/31/2021 |
|             |             |            | 04/01/2009 | 03/31/2015 |
|             |             |            | 04/01/2004 | 03/31/2009 |
|             |             |            | 04/01/1999 | 03/31/2004 |
|             |             |            | 04/01/1994 | 03/31/1999 |
|             | 01/01/1987  | 12/31/1991 |            |            |
| 023         | Catoosa     | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            | 07/01/2007 | 06/30/2012 |
|             |             |            | 07/01/2002 | 06/30/2007 |
|             |             |            | 07/01/1997 | 06/30/2002 |
|             |             | LOST       | 04/01/1976 |            |
|             |             | SPLOST     | 07/01/2014 | 06/30/2019 |
|             |             |            | 07/01/2009 | 06/30/2014 |
|             |             |            | 07/01/2004 | 06/30/2009 |
|             |             |            | 07/01/1999 | 06/30/2004 |
|             |             |            | 07/01/1994 | 06/30/1999 |

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|-------------|---------------|-------------|------------|------------|
| 024         | Charlton      | ELOST       | 01/01/2013 | 12/31/2017 |
|             |               |             | 01/01/2008 | 12/31/2012 |
|             |               |             | 01/01/2003 | 12/31/2007 |
|             |               |             | 01/01/1998 | 12/31/2002 |
|             |               | Other Local | 10/01/1988 | 09/30/1989 |
|             |               | LOST        | 04/01/1978 |            |
|             |               | SPLOST      | 01/01/2014 | 12/31/2019 |
|             |               |             | 01/01/2008 | 12/31/2013 |
|             |               |             | 01/01/2003 | 09/30/2007 |
|             |               |             | 04/01/1996 | 03/31/2001 |
|             |               |             | 07/01/1992 | 12/31/1995 |
| 025         | Chatham       | ELOST       | 01/01/2012 | 12/31/2016 |
|             |               |             | 01/01/2007 | 12/31/2011 |
|             |               | LOST        | 04/01/1976 |            |
|             |               | SPLOST      | 10/01/2014 | 09/30/2020 |
|             |               |             | 10/01/2008 | 09/30/2014 |
|             |               |             | 10/01/2003 | 09/30/2008 |
|             |               |             | 10/01/1998 | 09/30/2003 |
|             |               |             | 10/01/1993 | 09/30/1998 |
|             |               |             | 10/01/1989 | 09/30/1993 |
|             |               |             | 10/01/1985 | 09/30/1989 |
| 026         | Chattahoochee | ELOST       | 01/01/2011 | 12/31/2015 |
|             |               |             | 01/01/2008 | 12/31/2010 |
|             |               |             | 01/01/2003 | 12/31/2007 |
|             |               |             | 01/01/1998 | 12/31/2002 |
|             |               | LOST        | 04/01/1981 |            |
|             |               | SPLOST      | 04/01/2015 | 03/31/2020 |
|             |               |             | 01/01/2010 | 12/31/2014 |
|             |               |             | 01/01/2005 | 12/31/2009 |
|             |               |             | 04/01/1995 | 09/30/1998 |
|             |               | TSPLOST     | 01/01/2013 | 12/31/2022 |
| 027         | Chattooga     | ELOST       | 04/01/2012 | 03/31/2017 |
|             |               |             | 04/01/2007 | 03/31/2012 |
|             |               |             | 04/01/2002 | 03/31/2007 |
|             |               |             | 01/01/1999 | 03/31/2002 |
|             |               | LOST        | 04/01/1986 |            |
|             |               | SPLOST      | 01/01/2014 | 12/31/2019 |
|             |               |             | 01/01/2008 | 12/31/2013 |
|             |               |             | 01/01/2003 | 12/31/2007 |
|             |               |             | 01/01/1998 | 12/31/2002 |
|             |               |             | 01/01/1994 | 12/31/1997 |
|             |               |             | 10/01/1989 | 09/30/1993 |
|             | 10/01/1985    | 09/30/1989  |            |            |

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|-------------|-------------|------------|------------|------------|------------|------------|
| 028         | Cherokee    | ELOST      | 01/01/2013 | 12/31/2017 |            |            |
|             |             |            | 01/01/2008 | 12/31/2012 |            |            |
|             |             |            | 01/01/2003 | 12/31/2007 |            |            |
|             |             |            | 01/01/1998 | 12/31/2002 |            |            |
|             |             | SPLOST     | 07/01/2012 | 06/30/2018 |            |            |
|             |             |            | 07/01/2006 | 06/30/2012 |            |            |
|             |             |            | 07/01/2001 | 06/30/2006 |            |            |
|             |             |            | 07/01/1996 | 06/30/2001 |            |            |
|             |             |            | 07/01/1992 | 06/30/1996 |            |            |
|             |             |            | 07/01/1991 | 06/30/1992 |            |            |
|             |             |            | 07/01/1987 | 06/30/1991 |            |            |
|             |             |            | 10/01/1985 | 06/30/1986 |            |            |
|             |             |            | 029        | Clarke     | ELOST      | 07/01/2012 |
| 07/01/2007  | 06/30/2012  |            |            |            |            |            |
| 07/01/2002  | 06/30/2007  |            |            |            |            |            |
| 07/01/1997  | 06/30/2002  |            |            |            |            |            |
| LOST        | 01/01/1978  |            |            |            |            |            |
|             | SPLOST      | 04/01/2011 |            |            | 12/31/2999 |            |
| 04/01/2005  |             | 03/31/2011 |            |            |            |            |
| 04/01/2000  |             | 03/31/2005 |            |            |            |            |
| 04/01/1995  |             | 03/31/2000 |            |            |            |            |
| 04/01/1988  |             | 03/31/1992 |            |            |            |            |
| 10/01/1985  |             | 09/30/1986 |            |            |            |            |
| 030         | Clay        | ELOST      |            |            | 07/01/2012 | 06/30/2017 |
|             |             |            |            |            | 07/01/2007 | 06/30/2012 |
|             |             |            | 07/01/2002 | 06/30/2007 |            |            |
|             |             |            | 07/01/1997 | 06/30/2002 |            |            |
|             |             | LOST       | 04/01/1981 |            |            |            |
|             |             |            | SPLOST     | 01/01/2012 | 12/31/2017 |            |
|             |             | 01/01/2006 |            | 12/31/2011 |            |            |
|             |             | 01/01/2001 |            | 12/31/2005 |            |            |
|             |             | 01/01/1996 |            | 12/31/2000 |            |            |
|             |             | 01/01/1991 |            | 12/31/1995 |            |            |
|             |             | 10/01/1987 |            | 03/31/1990 |            |            |
|             |             | TSPLOST    | 01/01/2013 | 12/31/2022 |            |            |
|             |             | 031        | Clayton    | ELOST      | 01/01/2015 | 12/31/2019 |
| 01/01/2010  | 12/31/2014  |            |            |            |            |            |
| 01/01/2005  | 12/31/2009  |            |            |            |            |            |
| 01/01/2000  | 12/31/2004  |            |            |            |            |            |
| 07/01/1997  | 12/31/1999  |            |            |            |            |            |
| LOST        | 04/01/1994  |            |            |            |            |            |
|             | MARTA       |            |            | 03/01/2015 |            |            |
| SPLOST      |             |            |            | 01/01/2015 | 12/31/2020 |            |
|             |             |            |            | 01/01/2009 | 12/31/2014 |            |
| 01/01/2004  |             |            |            | 12/31/2008 |            |            |
| 07/01/1998  | 03/31/2001  |            |            |            |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-------------|-------------|------------|------------|
| 032         | Clinch      | ELOST       | 04/01/2015 | 03/31/2020 |
|             |             |             | 01/01/2010 | 12/31/2014 |
|             |             |             | 01/01/2005 | 12/31/2009 |
|             |             | Other Local | 10/01/1988 | 09/30/1989 |
|             |             |             | LOST       | 01/01/1978 |
|             |             | SPLOST      | 01/01/2010 | 12/31/2015 |
|             |             |             | 01/01/2005 | 12/31/2009 |
|             |             |             | 01/01/2000 | 12/31/2004 |
|             |             |             | 01/01/1995 | 12/31/1999 |
|             |             |             | 01/01/1991 | 12/31/1994 |
|             |             | 033         | Cobb       | ELOST      |
| 01/01/2009  | 12/31/2013  |             |            |            |
| 01/01/2004  | 12/31/2008  |             |            |            |
| 01/01/1999  | 12/31/2003  |             |            |            |
| SPLOST      | 01/01/2012  |             |            | 12/31/2015 |
|             | 01/01/2006  |             |            | 12/31/2011 |
|             | 04/01/1995  |             |            | 03/31/1999 |
|             | 04/01/1991  |             |            | 03/31/1995 |
|             | 07/01/1985  |             |            | 06/30/1989 |
| 034         | Coffee      | ELOST       | 04/01/2015 | 03/31/2020 |
|             |             |             | 04/01/2010 | 03/31/2015 |
|             |             |             | 04/01/2005 | 03/31/2010 |
|             |             |             | 07/01/1997 | 06/30/2000 |
|             |             | LOST        | 04/01/1978 |            |
|             |             |             | SPLOST     | 04/01/2012 |
|             |             | 04/01/2006  |            | 03/31/2012 |
|             |             | 04/01/2001  |            | 03/31/2006 |
|             |             | 10/01/1993  |            | 12/31/1996 |
|             |             | 04/01/1989  | 09/30/1990 |            |
| 04/01/1987  | 09/30/1988  |             |            |            |
| 035         | Colquitt    | ELOST       | 10/01/2013 | 09/30/2018 |
|             |             |             | 10/01/2008 | 09/30/2013 |
|             |             |             | 01/01/2004 | 09/30/2008 |
|             |             |             | 01/01/1999 | 12/31/2003 |
|             |             | LOST        | 04/01/1981 |            |
|             |             |             | SPLOST     | 01/01/2013 |
|             |             | 01/01/2007  |            | 12/31/2012 |
|             |             | 01/01/2002  |            | 12/31/2006 |
|             |             | 04/01/2000  |            | 09/30/2001 |
|             |             | 04/01/1995  |            | 03/31/2000 |
|             |             | 01/01/1993  |            | 03/31/1994 |
|             |             | 04/01/1991  |            | 09/30/1991 |
|             |             | 04/01/1987  | 06/30/1989 |            |



**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |            |            |
|-------------|-------------|------------|------------|------------|------------|------------|------------|
| 036         | Columbia    | ELOST      | 07/01/2012 | 06/30/2017 |            |            |            |
|             |             |            | 07/01/2007 | 06/30/2012 |            |            |            |
|             |             |            | 07/01/2002 | 06/30/2007 |            |            |            |
|             |             |            | 07/01/1997 | 06/30/2002 |            |            |            |
|             |             | LOST       | 10/01/1977 |            |            |            |            |
|             |             |            | 01/01/2011 | 12/31/2016 |            |            |            |
|             |             | SPLOST     | 01/01/2006 | 12/31/2010 |            |            |            |
|             |             |            | 01/01/2001 | 12/31/2005 |            |            |            |
|             |             |            | 01/01/1996 | 12/31/2000 |            |            |            |
|             |             |            | 01/01/1991 | 12/31/1995 |            |            |            |
|             |             |            | TSPLOST    | 01/01/2013 | 12/31/2022 |            |            |
|             |             |            | 037        | Cook       | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             | 07/01/2007 |            |            |            | 06/30/2012 |            |
| 07/01/2002  | 06/30/2007  |            |            |            |            |            |            |
| 07/01/1997  | 06/30/2002  |            |            |            |            |            |            |
| LOST        | 04/01/1976  |            |            |            |            |            |            |
|             | 10/01/2011  | 09/30/2017 |            |            |            |            |            |
| SPLOST      | 10/01/2005  | 09/30/2011 |            |            |            |            |            |
|             | 10/01/2000  | 09/30/2005 |            |            |            |            |            |
|             | 10/01/1995  | 09/30/2000 |            |            |            |            |            |
|             | 04/01/1992  | 03/31/1995 |            |            |            |            |            |
|             | 038         | Coweta     |            |            | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            |            |            |            | 07/01/2007 | 06/30/2012 |
| 07/01/2002  |             |            |            |            |            | 06/30/2007 |            |
| 07/01/1997  |             |            | 06/30/2002 |            |            |            |            |
| LOST        |             |            | 07/01/1976 |            |            |            |            |
|             |             |            | 01/01/2013 | 12/31/2018 |            |            |            |
| SPLOST      |             |            | 01/01/2007 | 12/31/2012 |            |            |            |
|             |             |            | 01/01/2002 | 12/31/2006 |            |            |            |
|             |             |            | 01/01/1997 | 12/31/2001 |            |            |            |
|             |             |            | 01/01/1993 | 12/31/1996 |            |            |            |
|             |             |            | 01/01/1988 | 12/31/1992 |            |            |            |
|             |             |            | 04/01/1986 | 06/30/1987 |            |            |            |
| 039         |             |            | Crawford   | ELOST      | 01/01/2014 | 12/31/2018 |            |
|             | 01/01/2009  | 12/31/2013 |            |            |            |            |            |
|             | 07/01/2003  | 06/30/2008 |            |            |            |            |            |
|             | 07/01/1998  | 06/30/2003 |            |            |            |            |            |
|             | LOST        | 07/01/1978 |            |            |            |            |            |
|             |             | 04/01/2015 |            | 03/31/2021 |            |            |            |
|             | SPLOST      | 04/01/2009 |            | 03/31/2015 |            |            |            |
|             |             | 04/01/2004 |            | 03/31/2009 |            |            |            |
|             |             | 04/01/1999 |            | 03/31/2004 |            |            |            |
|             |             | 01/01/1995 |            | 12/31/1998 |            |            |            |
|             |             | 10/01/1990 |            | 09/30/1994 |            |            |            |
|             |             | 10/01/1986 |            | 09/30/1990 |            |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |            |
|-------------|-------------|------------|------------|------------|------------|------------|
| 040         | Crisp       | ELOST      | 10/01/2012 | 09/30/2017 |            |            |
|             |             |            | 10/01/2007 | 09/30/2012 |            |            |
|             |             |            | 10/01/2002 | 09/30/2007 |            |            |
|             |             |            | 10/01/1997 | 09/30/2002 |            |            |
|             |             | LOST       | 04/01/1977 |            |            |            |
|             |             |            | SPLOST     | 01/01/2012 | 12/31/2017 |            |
|             |             |            |            | 01/01/2006 | 12/31/2011 |            |
|             |             |            |            | 01/01/2001 | 12/31/2005 |            |
|             |             |            |            | 01/01/1996 | 12/31/2000 |            |
|             |             |            |            | 10/01/1991 | 12/31/1995 |            |
|             |             |            |            | 04/01/1987 | 09/30/1991 |            |
|             |             |            |            | 01/01/2013 | 12/31/2022 |            |
|             |             | 041        | Dade       | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            |            |            | 04/01/2007 | 03/31/2012 |
| 04/01/2002  | 03/31/2007  |            |            |            |            |            |
| 07/01/1997  | 03/31/2002  |            |            |            |            |            |
| LOST        | 04/01/1978  |            |            |            |            |            |
|             | SPLOST      |            |            | 07/01/2015 | 06/30/2021 |            |
|             |             |            |            | 07/01/2009 | 06/30/2015 |            |
|             |             |            |            | 07/01/2004 | 06/30/2009 |            |
|             |             |            |            | 10/01/1999 | 06/30/2004 |            |
|             |             |            |            | 04/01/1994 | 03/31/1999 |            |
|             |             |            |            | 07/01/1990 | 03/31/1993 |            |
|             |             |            |            | 01/01/1986 | 12/31/1989 |            |
| 042         | Dawson      |            |            | ELOST      | 04/01/2011 | 03/31/2016 |
|             |             |            |            |            | 04/01/2006 | 03/31/2011 |
|             |             | 04/01/2001 | 03/31/2006 |            |            |            |
|             |             | 07/01/1997 | 03/31/2001 |            |            |            |
|             |             | LOST       | 01/01/1982 |            |            |            |
|             |             |            | SPLOST     | 07/01/2015 | 06/30/2021 |            |
|             |             |            |            | 07/01/2009 | 06/30/2015 |            |
|             |             |            |            | 01/01/2005 | 06/30/2009 |            |
|             |             |            |            | 01/01/2000 | 12/31/2004 |            |
|             |             |            |            | 01/01/1995 | 12/31/1999 |            |
|             |             |            |            | 07/01/1989 | 06/30/1994 |            |
|             |             |            |            | 01/01/1988 | 12/31/1988 |            |
|             |             | 043        | Decatur    | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            |            |            | 07/01/2007 | 06/30/2012 |
| 07/01/2002  | 06/30/2007  |            |            |            |            |            |
| 07/01/1997  | 06/30/2002  |            |            |            |            |            |
| LOST        | 04/01/1981  |            |            |            |            |            |
|             | SPLOST      |            |            | 04/01/2015 | 03/31/2021 |            |
|             |             |            |            | 04/01/2009 | 03/31/2015 |            |
|             |             |            |            | 04/01/2004 | 03/31/2009 |            |
|             |             |            |            | 04/01/1999 | 03/31/2004 |            |
|             |             |            |            | 04/01/1994 | 03/31/1999 |            |
|             |             |            |            | 04/01/1989 | 03/31/1994 |            |
| 044         | DeKalb      |            |            | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            |            |            | 07/01/2007 | 06/30/2012 |
|             |             |            |            |            | 07/01/2002 | 06/30/2007 |
|             |             | 07/01/1997 | 06/30/2002 |            |            |            |
|             |             | HOST       | 07/01/1997 |            |            |            |
|             |             | MARTA      | 04/01/1972 |            |            |            |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |            |
|-------------|-------------|------------|------------|------------|------------|------------|
| 045         | Dodge       | ELOST      | 04/01/2012 | 03/31/2017 |            |            |
|             |             |            | 04/01/2007 | 03/31/2012 |            |            |
|             |             |            | 04/01/2002 | 03/31/2007 |            |            |
|             |             | LOST       | 07/01/1981 |            |            |            |
|             |             |            | SPLOST     | 10/01/2014 | 09/30/2020 |            |
|             |             |            | 10/01/2008 | 09/30/2014 |            |            |
|             |             |            | 10/01/2003 | 09/30/2008 |            |            |
|             |             |            | 07/01/1998 | 06/30/2003 |            |            |
|             |             |            | 01/01/1988 | 12/31/1989 |            |            |
|             |             |            | TSPLOST    | 01/01/2013 | 12/31/2022 |            |
|             |             | 046        | Dooly      | ELOST      | 10/01/2010 | 09/30/2015 |
| 01/01/2006  | 09/30/2010  |            |            |            |            |            |
| 01/01/2001  | 12/31/2005  |            |            |            |            |            |
| LOST        | 04/01/1977  |            |            |            |            |            |
|             | SPLOST      |            |            | 01/01/2013 | 12/31/2018 |            |
|             | 01/01/2007  |            |            | 12/31/2012 |            |            |
|             | 01/01/2002  |            |            | 12/31/2006 |            |            |
|             | 01/01/1998  |            |            | 12/31/2001 |            |            |
|             | 01/01/1994  |            |            | 12/31/1997 |            |            |
|             | 01/01/1990  |            |            | 12/31/1993 |            |            |
|             | 01/01/1986  |            |            | 12/31/1989 |            |            |
|             | TSPLOST     |            |            | 01/01/2013 | 12/31/2022 |            |
| 047         | Dougherty   |            |            | ELOST      | 10/01/2012 | 09/30/2017 |
|             |             |            |            |            | 10/01/2007 | 09/30/2012 |
|             |             | 10/01/2002 | 09/30/2007 |            |            |            |
|             |             | 10/01/1997 | 09/30/2002 |            |            |            |
|             |             | LOST       | 01/01/1979 |            |            |            |
|             |             |            | SPLOST     | 04/01/2011 | 03/31/2017 |            |
|             |             |            | 04/01/2005 | 03/31/2011 |            |            |
|             |             |            | 04/01/2000 | 03/31/2005 |            |            |
|             |             |            | 04/01/1995 | 03/31/2000 |            |            |
|             |             |            | 01/01/1990 | 12/31/1994 |            |            |
|             |             |            | 01/01/1986 | 12/31/1989 |            |            |
|             |             | 048        | Douglas    | ELOST      | 01/01/2012 | 12/31/2016 |
| 01/01/2007  | 12/31/2011  |            |            |            |            |            |
| 01/01/2002  | 12/31/2006  |            |            |            |            |            |
| 07/01/1997  | 12/31/2001  |            |            |            |            |            |
| LOST        | 10/01/1976  |            |            |            |            |            |
|             | SPLOST      |            |            | 04/01/2010 | 03/31/2016 |            |
|             | 07/01/2002  |            |            | 06/30/2007 |            |            |
|             | 01/01/1996  |            |            | 09/30/1999 |            |            |
| 049         | Early       | ELOST      | 01/01/2013 | 12/31/2017 |            |            |
|             |             |            | 01/01/2008 | 12/31/2012 |            |            |
|             |             |            | 01/01/2003 | 12/31/2007 |            |            |
|             |             |            | 01/01/1998 | 12/31/2002 |            |            |
|             |             | LOST       | 10/01/1981 |            |            |            |
|             |             |            | SPLOST     | 01/01/2012 | 12/31/2017 |            |
|             |             |            | 01/01/2006 | 12/31/2011 |            |            |
|             |             |            | 01/01/2001 | 12/31/2005 |            |            |
|             |             |            | 01/01/1996 | 12/31/2000 |            |            |
|             |             |            | 01/01/1992 | 12/31/1995 |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |            |
|-------------|-------------|------------|------------|------------|------------|------------|
| 050         | Echols      | ELOST      | 01/01/2013 | 12/31/2017 |            |            |
|             |             |            | 01/01/2008 | 12/31/2012 |            |            |
|             |             |            | 01/01/2005 | 12/31/2007 |            |            |
|             |             | LOST       | 01/01/1991 |            |            |            |
|             |             |            | SPLOST     | 07/01/2013 | 06/30/2019 |            |
|             |             |            |            | 07/01/2007 | 06/30/2013 |            |
|             |             |            |            | 07/01/2002 | 06/30/2007 |            |
|             |             |            |            | 04/01/1998 | 06/30/2002 |            |
|             |             |            |            | 04/01/1993 | 03/31/1998 |            |
|             |             | 051        | Effingham  | ELOST      | 07/01/2012 | 06/30/2017 |
| 07/01/2007  | 06/30/2012  |            |            |            |            |            |
| 07/01/2002  | 06/30/2007  |            |            |            |            |            |
| 01/01/1998  | 06/30/2002  |            |            |            |            |            |
| LOST        | 07/01/1977  |            |            |            |            |            |
|             | SPLOST      |            |            | 07/01/2012 | 06/30/2017 |            |
|             |             |            |            | 07/01/2007 | 06/30/2012 |            |
|             |             |            |            | 07/01/2002 | 06/30/2007 |            |
|             |             |            |            | 01/01/1998 | 06/30/2002 |            |
|             |             |            |            | 01/01/1994 | 12/31/1997 |            |
|             |             |            |            | 01/01/1990 | 12/31/1993 |            |
| 052         | Elbert      |            |            | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            |            |            | 07/01/2007 | 06/30/2012 |
|             |             | 07/01/2002 | 06/30/2007 |            |            |            |
|             |             | 07/01/1997 | 06/30/2002 |            |            |            |
|             |             | LOST       | 01/01/1986 |            |            |            |
|             |             |            | SPLOST     | 07/01/2011 | 06/30/2017 |            |
|             |             |            |            | 07/01/2006 | 06/30/2011 |            |
|             |             |            |            | 07/01/2001 | 06/30/2006 |            |
|             |             |            |            | 07/01/1996 | 06/30/2001 |            |
|             |             |            |            | 04/01/1993 | 03/31/1996 |            |
|             |             |            |            | 01/01/1990 | 12/31/1992 |            |
| 053         | Emanuel     | ELOST      | 07/01/2012 | 06/30/2017 |            |            |
|             |             |            | 07/01/2007 | 06/30/2012 |            |            |
|             |             |            | 07/01/2002 | 06/30/2007 |            |            |
|             |             |            | 07/01/1997 | 06/30/2002 |            |            |
|             |             | LOST       | 01/01/1980 |            |            |            |
|             |             |            | SPLOST     | 01/01/2012 | 12/31/2017 |            |
|             |             |            |            | 01/01/2006 | 12/31/2011 |            |
|             |             |            |            | 04/01/2001 | 12/31/2005 |            |
|             |             |            |            | 04/01/1996 | 03/31/2001 |            |
|             |             |            |            | 04/01/1992 | 03/31/1996 |            |
|             |             |            |            | 04/01/1988 | 09/30/1990 |            |
|             |             |            |            | TSPLOST    | 01/01/2013 | 12/31/2022 |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
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| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE   | END DATE   |            |
|-------------|-------------|----------|------------|------------|------------|
| 054         | Evans       | ELOST    | 04/01/2014 | 03/31/2019 |            |
|             |             |          | 04/01/2009 | 03/31/2014 |            |
|             |             |          | 04/01/2004 | 03/31/2009 |            |
|             |             |          | 04/01/1999 | 03/31/2004 |            |
|             |             | LOST     | 10/01/1980 |            |            |
|             |             | SPLOST   | 01/01/2012 | 12/31/2017 |            |
|             |             |          | 01/01/2006 | 12/31/2011 |            |
|             |             |          | 01/01/2001 | 12/31/2005 |            |
|             |             |          | 01/01/1996 | 12/31/2000 |            |
|             |             |          | 01/01/1992 | 12/31/1995 |            |
|             |             |          | 01/01/1988 | 12/31/1991 |            |
|             |             |          | TSPLOST    | 01/01/2013 | 12/31/2022 |
|             |             | 055      | Fannin     | ELOST      | 04/01/2011 |
|             | 04/01/2006  |          |            | 03/31/2011 |            |
|             | 04/01/2001  |          |            | 03/31/2006 |            |
| LOST        | 04/01/1977  |          |            |            |            |
| SPLOST      | 10/01/2011  |          |            | 09/30/2017 |            |
|             | 10/01/2005  |          |            | 09/30/2011 |            |
|             | 10/01/2000  |          |            | 09/30/2005 |            |
|             | 10/01/1995  |          |            | 09/30/2000 |            |
| 056         | Fayette     | ELOST    | 04/01/2014 | 03/31/2019 |            |
|             |             |          | 04/01/2009 | 03/31/2014 |            |
|             |             | LOST     | 10/01/1981 |            |            |
|             |             | SPLOST   | 04/01/2005 | 03/31/2010 |            |
|             |             |          | 04/01/1993 | 12/31/1993 |            |
| 057         | Floyd       | ELOST    | 04/01/2014 | 03/31/2019 |            |
|             |             |          | 04/01/2009 | 03/31/2014 |            |
|             |             |          | 04/01/2004 | 03/31/2009 |            |
|             |             |          | 04/01/2000 | 03/31/2004 |            |
|             |             | LOST     | 04/01/1979 |            |            |
|             |             | SPLOST   | 04/01/2014 | 03/31/2019 |            |
|             |             |          | 07/01/2010 | 06/30/2013 |            |
|             |             |          | 04/01/2007 | 06/30/2010 |            |
|             |             |          | 10/01/2003 | 09/30/2005 |            |
|             |             |          | 04/01/2002 | 06/30/2003 |            |
|             |             |          | 04/01/1996 | 03/31/1999 |            |
|             |             |          | 04/01/1995 | 03/31/1996 |            |
|             |             |          | 01/01/1989 | 12/31/1992 |            |
|             |             |          | 07/01/1986 | 12/31/1986 |            |
|             |             | 058      | Forsyth    | ELOST      | 07/01/2012 |
|             | 07/01/2007  |          |            | 06/30/2012 |            |
|             | 07/01/2002  |          |            | 06/30/2007 |            |
|             | 07/01/1997  |          |            | 06/30/2002 |            |
| LOST        | 04/01/1976  |          |            |            |            |
| SPLOST      | 07/01/2013  |          |            | 06/30/2019 |            |
|             | 07/01/2008  |          |            | 06/30/2013 |            |
|             | 07/01/2003  |          |            | 06/30/2008 |            |
|             | 07/01/1998  |          |            | 06/30/2003 |            |
|             | 07/01/1996  |          |            | 06/30/1998 |            |
|             | 04/01/1993  |          |            | 06/30/1996 |            |
|             | 04/01/1988  |          |            | 03/31/1993 |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
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| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-------------|-------------|------------|------------|
| 059         | Franklin    | ELOST       | 01/01/2013 | 12/31/2017 |
|             |             |             | 01/01/2008 | 12/31/2012 |
|             |             |             | 01/01/2003 | 12/31/2007 |
|             |             |             | 01/01/1998 | 12/31/2002 |
|             |             | Other Local | 04/01/1989 | 03/31/1990 |
|             |             | LOST        | 10/01/1987 |            |
|             |             | SPLOST      | 04/01/2011 | 03/31/2017 |
|             |             |             | 04/01/2005 | 03/31/2011 |
|             |             |             | 04/01/2000 | 03/31/2005 |
|             |             |             | 04/01/1995 | 03/31/2000 |
|             |             |             | 07/01/1992 | 09/30/1994 |
| 060         | Fulton      | ELOST       | 07/01/2012 | 06/30/2017 |
|             |             |             | 07/01/2007 | 06/30/2012 |
|             |             |             | 07/01/2002 | 06/30/2007 |
|             |             |             | 07/01/1997 | 06/30/2002 |
|             |             | LOST        | 04/01/1983 |            |
|             |             | MARTA       | 04/01/1972 |            |
| 061         | Gilmer      | ELOST       | 10/01/2010 | 09/30/2015 |
|             |             |             | 10/01/2005 | 09/30/2010 |
|             |             |             | 01/01/2001 | 09/30/2005 |
|             |             | LOST        | 04/01/1978 |            |
|             |             | SPLOST      | 10/01/2014 | 09/30/2020 |
|             |             |             | 10/01/2008 | 09/30/2014 |
|             |             |             | 01/01/2004 | 09/30/2008 |
|             |             |             | 07/01/2001 | 09/30/2003 |
|             |             |             | 04/01/1998 | 12/31/2000 |
|             | 10/01/1993  | 03/31/1996  |            |            |
| 062         | Glascock    | ELOST       | 07/01/2011 | 06/30/2016 |
|             |             |             | 07/01/2007 | 06/30/2011 |
|             |             |             | 07/01/2002 | 06/30/2007 |
|             |             |             | 07/01/1997 | 06/30/2002 |
|             |             | LOST        | 01/01/1987 |            |
|             |             | SPLOST      | 04/01/2015 | 03/31/2021 |
|             |             |             | 04/01/2010 | 03/31/2015 |
|             |             |             | 04/01/2005 | 03/31/2010 |
|             |             |             | 04/01/2000 | 03/31/2005 |
|             |             | TSPLOST     | 01/01/2013 | 12/31/2022 |
| 063         | Glynn       | ELOST       | 01/01/2011 | 12/31/2015 |
|             |             |             | 07/01/2007 | 12/31/2010 |
|             |             | LOST        | 04/01/1978 |            |
|             |             | SPLOST      | 01/01/2007 | 12/31/2011 |
|             |             |             | 01/01/2002 | 12/31/2006 |
|             |             |             | 01/01/1997 | 12/31/2001 |
|             |             |             | 04/01/1988 | 03/31/1992 |
|             |             |             | 10/01/1985 | 06/30/1987 |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |
|-------------|-------------|------------|------------|------------|------------|
| 064         | Gordon      | ELOST      | 07/01/2012 | 06/30/2017 |            |
|             |             |            | 07/01/2007 | 06/30/2012 |            |
|             |             |            | 07/01/2002 | 06/30/2007 |            |
|             |             |            | 01/01/1998 | 06/30/2002 |            |
|             |             | LOST       | 04/01/1981 |            |            |
|             |             |            | SPLOST     | 04/01/2012 | 03/31/2018 |
|             |             |            |            | 04/01/2006 | 03/31/2012 |
|             |             |            |            | 04/01/2001 | 03/31/2006 |
|             |             |            |            | 01/01/1990 | 12/31/1993 |
|             |             |            |            | 04/01/1988 | 06/30/1989 |
|             |             | 065        | Grady      | ELOST      | 07/01/2015 |
| 07/01/2010  | 06/30/2015  |            |            |            |            |
| 07/01/2005  | 06/30/2010  |            |            |            |            |
| 07/01/2000  | 06/30/2005  |            |            |            |            |
| LOST        | 04/01/1981  |            |            |            |            |
|             | SPLOST      |            |            | 04/01/2014 | 03/31/2020 |
|             |             |            |            | 04/01/2008 | 03/31/2014 |
|             |             |            |            | 04/01/2003 | 03/31/2008 |
|             |             |            |            | 07/01/1996 | 06/30/2001 |
| 066         | Greene      |            |            | ELOST      | 10/01/2014 |
|             |             | 01/01/2007 | 12/31/2011 |            |            |
|             |             | 01/01/2003 | 12/31/2006 |            |            |
|             |             | 07/01/1998 | 12/31/2002 |            |            |
|             |             | LOST       | 04/01/1983 |            |            |
|             |             |            | SPLOST     | 01/01/2015 | 12/31/2020 |
|             |             |            |            | 01/01/2009 | 12/31/2014 |
|             |             |            |            | 01/01/2005 | 12/31/2008 |
|             |             |            |            | 01/01/2000 | 12/31/2004 |
|             |             |            |            | 01/01/1995 | 12/31/1999 |
|             |             |            |            | 01/01/1993 | 12/31/1994 |
|             |             | 04/01/1987 | 03/31/1991 |            |            |
| 067         | Gwinnett    | ELOST      | 07/01/2012 | 06/30/2017 |            |
|             |             |            | 07/01/2007 | 06/30/2012 |            |
|             |             |            | 07/01/2002 | 06/30/2007 |            |
|             |             |            | 07/01/1997 | 06/30/2002 |            |
|             |             | SPLOST     | 04/01/2014 | 03/31/2017 |            |
|             |             |            | 04/01/2009 | 03/31/2014 |            |
|             |             |            | 04/01/2005 | 03/31/2009 |            |
|             |             |            | 04/01/2001 | 03/31/2005 |            |
|             |             |            | 04/01/1997 | 03/31/2001 |            |
|             |             |            | 04/01/1992 | 03/31/1996 |            |
|             |             |            | 04/01/1988 | 03/31/1992 |            |
|             |             |            | 10/01/1985 | 09/30/1987 |            |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |
|-------------|-------------|------------|------------|------------|
| 068         | Habersham   | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |            | 01/01/2008 | 12/31/2012 |
|             |             |            | 01/01/2003 | 12/31/2007 |
|             |             |            | 01/01/1998 | 12/31/2002 |
|             |             | LOST       | 04/01/1983 |            |
|             |             | SPLOST     | 04/01/2015 | 03/31/2021 |
|             |             |            | 04/01/2008 | 03/31/2014 |
|             |             |            | 04/01/2003 | 03/31/2008 |
|             |             |            | 04/01/1998 | 09/30/2001 |
|             |             |            | 04/01/1993 | 03/31/1998 |
|             |             |            | 07/01/1988 | 06/30/1992 |
| 069         | Hall        | ELOST      | 10/01/2012 | 09/30/2017 |
|             |             |            | 10/01/2007 | 09/30/2012 |
|             |             |            | 10/01/2002 | 09/30/2007 |
|             |             |            | 10/01/1997 | 09/30/2002 |
|             |             | LOST       | 01/01/1977 |            |
|             |             | SPLOST     | 07/01/2015 | 06/30/2020 |
|             |             |            | 07/01/2009 | 06/30/2015 |
|             |             |            | 07/01/2004 | 06/30/2009 |
|             |             |            | 07/01/1999 | 06/30/2004 |
|             |             |            | 04/01/1995 | 06/30/1999 |
|             |             |            | 07/01/1988 | 03/31/1991 |
|             | 10/01/1985  | 03/31/1988 |            |            |
| 070         | Hancock     | ELOST      | 01/01/2011 | 12/31/2015 |
|             |             |            | 01/01/2006 | 12/31/2010 |
|             |             | LOST       | 01/01/1985 |            |
|             |             | SPLOST     | 04/01/2014 | 03/31/2019 |
|             |             |            | 04/01/2009 | 03/31/2014 |
|             |             |            | 01/01/2004 | 12/31/2008 |
|             |             |            | 01/01/1999 | 12/31/2003 |
|             |             |            | 07/01/1993 | 06/30/1998 |
|             |             |            | 07/01/1988 | 06/30/1993 |
|             |             |            | 10/01/1987 | 06/30/1988 |
|             |             | TSPLOST    | 01/01/2013 | 12/31/2022 |
| 071         | Haralson    | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            | 07/01/2007 | 06/30/2012 |
|             |             |            | 07/01/2002 | 06/30/2007 |
|             |             |            | 07/01/1997 | 06/30/2002 |
|             |             | LOST       | 10/01/1977 |            |
|             |             | SPLOST     | 04/01/2015 | 03/31/2021 |
|             |             |            | 04/01/2009 | 03/31/2015 |
|             |             |            | 04/01/2004 | 03/31/2009 |
|             |             |            | 04/01/1999 | 03/31/2004 |
|             |             |            | 07/01/1994 | 03/31/1999 |
|             |             |            | 04/01/1989 | 03/31/1994 |



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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE   | END DATE   |
|-------------|-------------|----------|------------|------------|
| 072         | Harris      | ELOST    | 01/01/2012 | 12/31/2016 |
|             |             |          | 01/01/2007 | 12/31/2011 |
|             |             |          | 10/01/2002 | 12/31/2006 |
|             |             |          | 10/01/1997 | 09/30/2002 |
|             |             | LOST     | 04/01/1977 |            |
|             |             |          | 04/01/2014 | 03/31/2019 |
|             |             | SPLOST   | 04/01/2009 | 03/31/2014 |
|             |             |          | 04/01/2004 | 03/31/2009 |
|             |             |          | 04/01/1999 | 03/31/2004 |
|             |             |          | 04/01/1994 | 03/31/1999 |
|             |             |          | 04/01/1991 | 03/31/1994 |
|             |             |          | 01/01/2013 | 12/31/2022 |
|             |             | 073      | Hart       | ELOST      |
| 01/01/2010  | 12/31/2014  |          |            |            |
| 01/01/2005  | 12/31/2009  |          |            |            |
| 01/01/2000  | 12/31/2004  |          |            |            |
| LOST        | 04/01/1991  |          |            |            |
|             | 07/01/1978  |          |            | 04/30/1979 |
| SPLOST      | 04/01/2012  |          |            | 03/31/2018 |
|             | 04/01/2006  |          |            | 03/31/2012 |
|             | 04/01/2001  |          |            | 03/31/2006 |
|             | 04/01/1996  |          |            | 03/31/2001 |
|             | 10/01/1993  |          |            | 09/30/1994 |
|             | 04/01/1991  |          |            | 12/31/1991 |
|             | 10/01/1985  |          |            | 09/30/1989 |
| 074         | Heard       | ELOST    | 01/01/2013 | 12/31/2017 |
|             |             |          | 01/01/2008 | 12/31/2012 |
|             |             |          | 10/01/2003 | 12/31/2007 |
|             |             |          | 01/01/2000 | 09/30/2003 |
|             |             | LOST     | 04/01/1980 |            |
|             |             |          | 04/01/2013 | 03/31/2019 |
|             |             | SPLOST   | 04/01/2007 | 03/31/2013 |
|             |             |          | 04/01/2002 | 03/31/2007 |
|             |             |          | 07/01/1997 | 03/31/2002 |
|             |             |          | 07/01/1992 | 06/30/1997 |
|             |             |          | 04/01/1987 | 03/31/1992 |
|             |             |          |            |            |
|             |             | 075      | Henry      | ELOST      |
| 01/01/2008  | 12/31/2012  |          |            |            |
| 01/01/2003  | 12/31/2007  |          |            |            |
| 01/01/1998  | 12/31/2002  |          |            |            |
| LOST        | 04/01/1978  |          |            |            |
|             | 04/01/2014  |          |            | 03/31/2020 |
| SPLOST      | 04/01/2008  |          |            | 03/31/2014 |
|             | 04/01/2003  |          |            | 03/31/2008 |
|             | 01/01/1997  |          |            | 12/31/2001 |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |
|-------------|-------------|------------|------------|------------|
| 076         | Houston     | ELOST      | 04/01/2012 | 03/31/2017 |
|             |             |            | 04/01/2007 | 03/31/2012 |
|             |             |            | 04/01/2002 | 03/31/2007 |
|             |             |            | 07/01/1997 | 09/30/2001 |
|             |             | LOST       | 04/01/1983 |            |
|             |             | SPLOST     | 10/01/2012 | 09/30/2018 |
|             |             |            | 10/01/2006 | 09/30/2012 |
|             |             |            | 10/01/2001 | 09/30/2006 |
|             |             |            | 07/01/1998 | 09/30/2001 |
|             |             | 077        | Irwin      | ELOST      |
| 04/01/2006  | 03/31/2011  |            |            |            |
| 04/01/2001  | 03/31/2006  |            |            |            |
| 07/01/1997  | 06/30/2000  |            |            |            |
| LOST        | 10/01/1978  |            |            |            |
| SPLOST      | 07/01/2012  |            |            | 06/30/2018 |
|             | 07/01/2006  |            |            | 06/30/2012 |
|             | 07/01/2001  |            |            | 06/30/2006 |
|             | 01/01/1996  |            |            | 06/30/2001 |
|             | 01/01/1992  |            |            | 12/31/1995 |
|             | 01/01/1988  |            |            | 12/31/1991 |
| 078         | Jackson     |            |            | ELOST      |
|             |             | 04/01/2007 | 03/31/2012 |            |
|             |             | 04/01/2002 | 03/31/2007 |            |
|             |             | 07/01/1997 | 03/31/2002 |            |
|             |             | LOST       | 01/01/1978 |            |
|             |             | SPLOST     | 07/01/2011 | 06/30/2017 |
|             |             |            | 07/01/2005 | 06/30/2011 |
|             |             |            | 04/01/2000 | 03/31/2005 |
|             |             |            | 07/01/1994 | 06/30/1999 |
|             |             |            | 04/01/1989 | 03/31/1993 |
|             |             |            | 10/01/1987 | 09/30/1988 |
| 079         | Jasper      | ELOST      | 10/01/2010 | 09/30/2015 |
|             |             |            | 10/01/2005 | 09/30/2010 |
|             |             |            | 04/01/2003 | 09/30/2005 |
|             |             |            | 04/01/1998 | 03/31/2003 |
|             |             |            | 07/01/1997 | 03/31/1998 |
|             |             | LOST       | 01/01/1986 |            |
|             |             | SPLOST     | 04/01/2012 | 03/31/2018 |
|             |             |            | 04/01/2006 | 03/31/2012 |
|             |             |            | 01/01/2001 | 12/31/2005 |
|             |             |            | 04/01/1993 | 06/30/1997 |
| 080         | Jeff Davis  | ELOST      | 07/01/2013 | 06/30/2018 |
|             |             |            | 07/01/2008 | 06/30/2013 |
|             |             |            | 07/01/2003 | 06/30/2008 |
|             |             |            | 07/01/1999 | 06/30/2003 |
|             |             | LOST       | 07/01/1978 |            |
|             |             | SPLOST     | 01/01/2012 | 12/31/2017 |
|             |             |            | 01/01/2006 | 12/31/2011 |
|             |             |            | 01/01/2001 | 12/31/2005 |
|             |             |            | 01/01/1996 | 12/31/2000 |
|             |             |            | 01/01/1992 | 12/31/1995 |
|             |             |            | 01/01/1988 | 12/31/1991 |
| TSPLOST     | 01/01/2013  | 12/31/2022 |            |            |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

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| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE   | END DATE   |            |            |
|-------------|-------------|----------|------------|------------|------------|------------|
| 081         | Jefferson   | ELOST    | 07/01/2012 | 06/30/2017 |            |            |
|             |             |          | 07/01/2007 | 06/30/2012 |            |            |
|             |             |          | 07/01/2002 | 06/30/2007 |            |            |
|             |             |          | 07/01/1997 | 06/30/2002 |            |            |
|             |             | LOST     | 07/01/1976 |            |            |            |
|             |             | SPLOST   | 01/01/2011 | 12/31/2015 |            |            |
|             |             |          | 01/01/2006 | 12/31/2010 |            |            |
|             |             |          | 01/01/2002 | 12/31/2005 |            |            |
|             |             |          | 04/01/1994 | 12/31/1995 |            |            |
|             |             |          | 07/01/1989 | 09/30/1990 |            |            |
|             |             |          | 01/01/1987 | 06/30/1988 |            |            |
|             |             | TSPLOST  | 01/01/2013 | 12/31/2022 |            |            |
|             |             | 082      | Jenkins    | ELOST      | 07/01/2015 | 06/30/2020 |
|             |             |          |            |            | 07/01/2010 | 06/30/2015 |
|             | 07/01/2005  |          |            | 06/30/2010 |            |            |
|             | 04/01/2000  |          |            | 03/31/2005 |            |            |
| LOST        | 04/01/1985  |          |            |            |            |            |
| SPLOST      | 04/01/2014  |          |            | 03/31/2020 |            |            |
|             | 04/01/2008  |          |            | 03/31/2014 |            |            |
|             | 07/01/2004  |          |            | 03/31/2008 |            |            |
|             | 04/01/1999  |          |            | 12/31/2003 |            |            |
|             | 01/01/1994  |          |            | 12/31/1998 |            |            |
|             | 01/01/1990  |          |            | 12/31/1993 |            |            |
| TSPLOST     | 01/01/2013  |          |            | 12/31/2022 |            |            |
| 083         | Johnson     |          |            | ELOST      | 01/01/2014 | 12/31/2018 |
|             |             |          |            |            | 01/01/2009 | 12/31/2013 |
|             |             |          | 04/01/2004 | 12/31/2008 |            |            |
|             |             | LOST     | 07/01/1978 |            |            |            |
|             |             | SPLOST   | 10/01/2013 | 09/30/2019 |            |            |
|             |             |          | 10/01/2007 | 09/30/2013 |            |            |
|             |             |          | 07/01/2003 | 09/30/2007 |            |            |
|             |             |          | 07/01/1998 | 06/30/2003 |            |            |
|             |             |          | 07/01/1994 | 06/30/1998 |            |            |
|             |             |          | 07/01/1992 | 06/30/1994 |            |            |
|             |             |          | 01/01/1990 | 12/31/1991 |            |            |
|             |             | TSPLOST  | 01/01/2013 | 12/31/2022 |            |            |
|             |             | 084      | Jones      | ELOST      | 04/01/2014 | 03/31/2019 |
|             |             |          |            |            | 04/01/2009 | 03/31/2014 |
|             | 04/01/2004  |          |            | 03/31/2009 |            |            |
|             | 01/01/1999  |          |            | 12/31/2003 |            |            |
| LOST        | 07/01/1978  |          |            |            |            |            |
| SPLOST      | 07/01/2015  |          |            | 06/30/2021 |            |            |
|             | 07/01/2009  |          |            | 06/30/2015 |            |            |
|             | 07/01/2004  |          |            | 06/30/2009 |            |            |
|             | 07/01/1999  |          |            | 06/30/2004 |            |            |
|             | 04/01/1995  |          |            | 03/31/1999 |            |            |
|             | 10/01/1990  |          |            | 06/30/1994 |            |            |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

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| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-------------|-------------|------------|------------|
| 085         | Lamar       | ELOST       | 01/01/2013 | 12/31/2017 |
|             |             |             | 01/01/2008 | 12/31/2012 |
|             |             |             | 01/01/2003 | 12/31/2007 |
|             |             |             | 01/01/1998 | 12/31/2002 |
|             |             | LOST        | 01/01/1981 |            |
|             |             | SPLOST      | 10/01/2011 | 09/30/2017 |
|             |             |             | 10/01/2005 | 09/30/2011 |
|             |             |             | 10/01/2000 | 09/30/2005 |
|             |             |             | 10/01/1995 | 09/30/2000 |
|             |             |             | 04/01/1991 | 09/30/1995 |
|             |             | 086         | Lanier     | ELOST      |
| 01/01/2009  | 12/31/2013  |             |            |            |
| 04/01/2004  | 12/31/2008  |             |            |            |
| 04/01/1999  | 03/31/2004  |             |            |            |
| LOST        | 07/01/1978  |             |            |            |
| SPLOST      | 10/01/2012  |             |            | 09/30/2017 |
|             | 10/01/2007  |             |            | 09/30/2012 |
|             | 01/01/2003  |             |            | 09/30/2007 |
|             | 01/01/1998  |             |            | 06/30/2002 |
|             | 01/01/1994  |             |            | 12/31/1997 |
|             | 01/01/1990  |             |            | 12/31/1993 |
|             | 01/01/1986  |             |            | 12/31/1989 |
| 087         | Laurens     |             |            | ELOST      |
|             |             | 01/01/2008  | 12/31/2012 |            |
|             |             | 01/01/2003  | 12/31/2007 |            |
|             |             | 01/01/1998  | 12/31/2002 |            |
|             |             | LOST        | 04/01/1978 |            |
|             |             | SPLOST      | 07/01/2012 | 06/30/2018 |
|             |             |             | 07/01/2006 | 06/30/2012 |
|             |             |             | 10/01/2003 | 06/30/2006 |
|             |             |             | 04/01/1992 | 06/30/1992 |
|             |             |             | 07/01/1990 | 09/30/1991 |
|             |             | TSPLOST     | 01/01/2013 | 12/31/2022 |
| 088         | Lee         | ELOST       | 10/01/2012 | 09/30/2017 |
|             |             |             | 10/01/2007 | 09/30/2012 |
|             |             |             | 10/01/2002 | 09/30/2007 |
|             |             |             | 01/01/1998 | 09/30/2002 |
|             |             | Other Local | 04/01/1989 | 03/31/1990 |
|             |             | LOST        | 04/01/1981 |            |
|             |             | SPLOST      | 10/01/2013 | 09/30/2019 |
|             |             |             | 10/01/2007 | 09/30/2013 |
|             |             |             | 10/01/2002 | 09/30/2007 |
|             |             |             | 04/01/1999 | 09/30/2002 |
|             |             |             | 04/01/1994 | 03/31/1999 |
|             | 04/01/1990  | 03/31/1994  |            |            |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

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| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-------------|-------------|------------|------------|
| 089         | Liberty     | ELOST       | 07/01/2012 | 06/30/2017 |
|             |             |             | 07/01/2007 | 06/30/2012 |
|             |             |             | 07/01/2002 | 06/30/2007 |
|             |             |             | 07/01/1997 | 06/30/2002 |
|             |             | Other Local | 01/01/1989 | 12/31/1989 |
|             |             | LOST        | 07/01/1977 |            |
|             |             | SPLOST      | 04/01/2009 | 03/31/2015 |
|             |             |             | 04/01/2004 | 03/31/2009 |
|             |             |             | 04/01/1999 | 03/31/2004 |
|             |             |             | 04/01/1994 | 03/31/1999 |
|             |             |             | 04/01/1990 | 03/31/1994 |
| 090         | Lincoln     | ELOST       | 07/01/2012 | 06/30/2017 |
|             |             |             | 07/01/2007 | 06/30/2012 |
|             |             |             | 01/01/2003 | 06/30/2007 |
|             |             |             | 01/01/1998 | 12/31/2002 |
|             |             | LOST        | 10/01/1977 |            |
|             |             | SPLOST      | 01/01/2011 | 12/31/2016 |
|             |             |             | 01/01/2005 | 12/31/2010 |
|             |             |             | 01/01/2000 | 12/31/2004 |
|             |             |             | 01/01/1995 | 12/31/1999 |
|             |             |             | 10/01/1989 | 09/30/1994 |
|             |             | TSPLOST     | 01/01/2013 | 12/31/2022 |
| 091         | Long        | ELOST       | 07/01/2012 | 06/30/2017 |
|             |             |             | 07/01/2007 | 06/30/2012 |
|             |             |             | 01/01/2003 | 06/30/2007 |
|             |             |             | 01/01/1998 | 12/31/2002 |
|             |             | LOST        | 01/01/1989 |            |
|             |             | SPLOST      | 04/01/2012 | 03/31/2018 |
|             |             |             | 04/01/2006 | 03/31/2012 |
|             |             |             | 04/01/2001 | 03/31/2006 |
|             | 07/01/1996  | 06/30/2000  |            |            |
| 092         | Lowndes     | ELOST       | 10/01/2012 | 09/30/2017 |
|             |             |             | 10/01/2007 | 09/30/2012 |
|             |             |             | 10/01/2002 | 09/30/2007 |
|             |             |             | 10/01/1997 | 09/30/2002 |
|             |             | LOST        | 04/01/1976 |            |
|             |             | SPLOST      | 01/01/2014 | 12/31/2019 |
|             |             |             | 01/01/2008 | 12/31/2013 |
|             |             |             | 01/01/2003 | 12/31/2007 |
|             |             |             | 01/01/1998 | 12/31/2002 |
|             |             |             | 01/01/1994 | 12/31/1997 |
|             | 01/01/1990  | 12/31/1993  |            |            |
|             | 01/01/1987  | 09/30/1989  |            |            |
| 093         | Lumpkin     | ELOST       | 10/01/2011 | 09/30/2016 |
|             |             |             | 10/01/2006 | 09/30/2011 |
|             |             |             | 10/01/2001 | 09/30/2006 |
|             |             |             | 07/01/1997 | 06/30/2001 |
|             |             | LOST        | 04/01/1982 |            |
|             |             | SPLOST      | 04/01/2014 | 03/31/2020 |
|             |             |             | 04/01/2008 | 03/31/2014 |
|             |             |             | 04/01/2003 | 03/31/2008 |
|             | 01/01/1999  | 03/31/2003  |            |            |
|             | 01/01/1995  | 03/31/1998  |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |            |            |
|-------------|-------------|------------|------------|------------|------------|------------|------------|
| 094         | Macon       | ELOST      | 07/01/2012 | 06/30/2017 |            |            |            |
|             |             |            | 07/01/2007 | 06/30/2012 |            |            |            |
|             |             |            | 07/01/2002 | 06/30/2007 |            |            |            |
|             |             |            | 07/01/1997 | 06/30/2002 |            |            |            |
|             |             | LOST       | 07/01/1977 |            |            |            |            |
|             |             |            | SPLOST     | 10/01/2010 | 09/30/2016 |            |            |
|             |             |            | 01/01/2006 | 09/30/2010 |            |            |            |
|             |             |            | 01/01/2001 | 12/31/2005 |            |            |            |
|             |             |            | 01/01/1999 | 12/31/2000 |            |            |            |
|             |             |            | 01/01/1996 | 12/31/1998 |            |            |            |
|             |             |            | 04/01/1992 | 03/31/1995 |            |            |            |
|             |             |            | 04/01/1988 | 03/31/1992 |            |            |            |
|             |             |            | TSPLOST    | 01/01/2013 | 12/31/2022 |            |            |
|             |             |            | 095        | Madison    | ELOST      | 07/01/2013 | 06/30/2018 |
| 07/01/2008  | 06/30/2013  |            |            |            |            |            |            |
| 07/01/2003  | 06/30/2008  |            |            |            |            |            |            |
| 04/01/1998  | 03/31/2003  |            |            |            |            |            |            |
| LOST        | 01/01/1983  |            |            |            |            |            |            |
|             | SPLOST      | 07/01/2014 |            |            | 06/30/2020 |            |            |
|             | 07/01/2008  | 06/30/2014 |            |            |            |            |            |
|             | 07/01/2003  | 06/30/2008 |            |            |            |            |            |
|             | 07/01/1998  | 06/30/2003 |            |            |            |            |            |
|             | 07/01/1994  | 06/30/1998 |            |            |            |            |            |
|             | 01/01/1990  | 12/31/1993 |            |            |            |            |            |
|             | 01/01/1986  | 12/31/1989 |            |            |            |            |            |
|             | 096         | Marion     |            |            | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |            |            |            |            | 01/01/2008 | 12/31/2012 |
| 01/01/2003  |             |            | 12/31/2007 |            |            |            |            |
| 01/01/1998  |             |            | 12/31/2002 |            |            |            |            |
| LOST        |             |            | 04/01/1979 |            |            |            |            |
|             |             |            | SPLOST     | 04/01/2015 | 03/31/2021 |            |            |
|             |             |            | 04/01/2009 | 03/31/2015 |            |            |            |
|             |             |            | 04/01/2004 | 03/31/2009 |            |            |            |
|             |             |            | 01/01/1999 | 12/31/2003 |            |            |            |
|             |             |            | 04/01/1993 | 03/31/1998 |            |            |            |
|             |             |            | TSPLOST    | 01/01/2013 | 12/31/2022 |            |            |
|             |             |            | 097        | McDuffie   | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |            |            |            |            | 01/01/2008 | 12/31/2012 |
|             |             |            |            |            |            | 01/01/2003 | 12/31/2007 |
| 01/01/2000  | 12/31/2002  |            |            |            |            |            |            |
| LOST        | 07/01/1997  | 12/31/1999 |            |            |            |            |            |
|             | 04/01/1978  |            |            |            |            |            |            |
|             | SPLOST      | 01/01/2015 |            |            | 12/31/2020 |            |            |
|             | 01/01/2009  | 12/31/2014 |            |            |            |            |            |
|             | 01/01/2004  | 12/31/2008 |            |            |            |            |            |
|             | 01/01/1999  | 12/31/2003 |            |            |            |            |            |
|             | 10/01/1993  | 09/30/1998 |            |            |            |            |            |
|             | 04/01/1988  | 03/31/1993 |            |            |            |            |            |
|             | 04/01/1986  | 09/30/1987 |            |            |            |            |            |
|             | TSPLOST     | 01/01/2013 |            |            | 12/31/2022 |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |            |
|-------------|-------------|-------------|------------|------------|------------|
| 098         | McIntosh    | ELOST       | 07/01/2014 | 06/30/2019 |            |
|             |             |             | 07/01/2009 | 06/30/2014 |            |
|             |             |             | 04/01/2004 | 03/31/2009 |            |
|             |             |             | 04/01/1999 | 03/31/2004 |            |
|             |             | LOST        | 07/01/1978 |            |            |
|             |             |             | SPLOST     | 10/01/2010 | 09/30/2016 |
|             |             |             |            | 10/01/2005 | 09/30/2010 |
|             |             |             |            | 10/01/2000 | 09/30/2005 |
|             |             |             |            | 10/01/1995 | 09/30/2000 |
|             |             |             |            | 10/01/1991 | 09/30/1995 |
|             |             |             |            | 10/01/1987 | 09/30/1991 |
|             |             | 099         | Meriwether | ELOST      | 07/01/2012 |
| 07/01/2007  | 06/30/2012  |             |            |            |            |
| 07/01/2002  | 06/30/2007  |             |            |            |            |
| 07/01/1997  | 06/30/2002  |             |            |            |            |
| LOST        | 01/01/1985  |             |            |            |            |
|             | SPLOST      |             |            | 01/01/2014 | 12/31/2019 |
|             |             |             |            | 01/01/2008 | 12/31/2013 |
|             |             |             |            | 01/01/2003 | 12/31/2007 |
|             |             |             |            | 04/01/1993 | 06/30/1997 |
| 100         | Miller      |             |            | ELOST      | 10/01/2010 |
|             |             | 10/01/2005  | 09/30/2010 |            |            |
|             |             | Other Local | 01/01/1989 | 12/31/1989 |            |
|             |             | LOST        | 01/01/1982 |            |            |
|             |             | SPLOST      | 01/01/2013 | 12/31/2018 |            |
|             |             |             | 01/01/2007 | 12/31/2012 |            |
|             |             |             |            | 04/01/2002 | 12/31/2006 |
|             |             |             |            | 04/01/1997 | 03/31/2002 |
| 101         | Mitchell    | ELOST       | 07/01/2012 | 06/30/2017 |            |
|             |             |             | 07/01/2007 | 06/30/2012 |            |
|             |             |             | 07/01/2002 | 06/30/2007 |            |
|             |             |             | 07/01/1997 | 06/30/2002 |            |
|             |             | LOST        | 04/01/1983 |            |            |
|             |             |             | SPLOST     | 01/01/2012 | 12/31/2017 |
|             |             |             |            | 01/01/2006 | 12/31/2011 |
|             |             |             |            | 04/01/2001 | 12/31/2005 |
|             |             |             |            | 04/01/1996 | 03/31/2001 |
|             |             |             |            | 04/01/1992 | 03/31/1996 |
|             |             |             |            | 04/01/1988 | 03/31/1992 |
|             |             | 102         | Monroe     | ELOST      | 04/01/2014 |
| 04/01/2009  | 03/31/2014  |             |            |            |            |
| 04/01/2004  | 03/31/2009  |             |            |            |            |
| 04/01/1999  | 03/31/2004  |             |            |            |            |
| LOST        | 04/01/1978  |             |            |            |            |
|             | SPLOST      |             |            | 01/01/2014 | 12/31/2019 |
|             |             |             |            | 01/01/2008 | 12/31/2013 |
|             |             |             |            | 01/01/2003 | 12/31/2007 |
|             |             |             |            | 01/01/1998 | 12/31/2001 |
|             |             |             |            | 01/01/1995 | 12/31/1997 |
|             |             |             |            | 04/01/1991 | 03/31/1992 |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME       | TAX TYPE    | EFF DATE      | END DATE   |            |            |
|-------------|-------------------|-------------|---------------|------------|------------|------------|
| 103         | <b>Montgomery</b> | ELOST       | 04/01/2011    | 03/31/2016 |            |            |
|             |                   |             | 04/01/2006    | 03/31/2011 |            |            |
|             |                   |             | 01/01/2002    | 03/31/2006 |            |            |
|             |                   | LOST        | 04/01/1984    |            |            |            |
|             |                   |             | SPLOST        | 01/01/2015 | 12/31/2020 |            |
|             |                   |             |               | 01/01/2009 | 12/31/2014 |            |
|             |                   |             |               | 01/01/2003 | 12/31/2007 |            |
|             |                   |             |               | 07/01/1998 | 12/31/2002 |            |
|             |                   |             |               | 07/01/1994 | 06/30/1998 |            |
|             |                   |             |               | 10/01/1992 | 06/30/1994 |            |
|             |                   |             |               | 10/01/1988 | 09/30/1992 |            |
|             |                   |             |               | TSPLOST    | 01/01/2013 | 12/31/2022 |
|             |                   | 104         | <b>Morgan</b> | ELOST      | 04/01/2011 | 03/31/2016 |
| 04/01/2006  | 03/31/2011        |             |               |            |            |            |
| 07/01/2002  | 03/31/2006        |             |               |            |            |            |
| 01/01/1998  | 12/31/2000        |             |               |            |            |            |
| LOST        | 01/01/1981        |             |               |            |            |            |
|             | SPLOST            |             |               | 04/01/2013 | 03/31/2019 |            |
|             |                   |             |               | 04/01/2007 | 03/31/2013 |            |
|             |                   |             |               | 04/01/2002 | 03/31/2007 |            |
|             |                   |             |               | 04/01/1997 | 03/31/2002 |            |
|             |                   |             |               | 04/01/1993 | 03/31/1997 |            |
|             |                   |             |               | 04/01/1990 | 03/31/1993 |            |
|             |                   |             |               | 07/01/1987 | 06/30/1989 |            |
| 105         | <b>Murray</b>     |             |               | ELOST      | 07/01/2012 | 06/30/2017 |
|             |                   | 07/01/2007  | 06/30/2012    |            |            |            |
|             |                   | 07/01/2002  | 06/30/2007    |            |            |            |
|             |                   | 07/01/1997  | 06/30/2002    |            |            |            |
|             |                   | Other Local | 10/01/1988    | 09/30/1989 |            |            |
|             |                   | LOST        | 07/01/1982    |            |            |            |
|             |                   | SPLOST      | 01/01/2013    | 12/31/2018 |            |            |
|             |                   |             | 01/01/2007    | 12/31/2012 |            |            |
|             |                   |             | 01/01/2002    | 12/31/2006 |            |            |
|             |                   |             | 04/01/1995    | 03/31/2000 |            |            |
|             |                   |             | 10/01/1990    | 12/31/1992 |            |            |
| 106         | <b>Muscogee</b>   | ELOST       | 07/01/2015    | 06/30/2020 |            |            |
|             |                   |             | 01/01/2010    | 12/31/2014 |            |            |
|             |                   |             | 04/01/2004    | 12/31/2008 |            |            |
|             |                   |             | 01/01/1998    | 12/31/2002 |            |            |
|             |                   | Other Local | 01/01/2009    | 12/31/2999 |            |            |
|             |                   |             | 07/01/1988    | 06/30/1989 |            |            |
|             |                   | LOST        | 04/01/1976    |            |            |            |
|             |                   | SPLOST      | 04/01/2000    | 09/30/2008 |            |            |
|             |                   |             | 07/01/1993    | 03/31/2000 |            |            |
|             |                   | TSPLOST     | 01/01/2013    | 12/31/2022 |            |            |



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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

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| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |
|-------------|-------------|------------|------------|------------|
| 107         | Newton      | ELOST      | 01/01/2015 | 12/31/2019 |
|             |             |            | 01/01/2010 | 12/31/2014 |
|             |             |            | 01/01/2005 | 12/31/2009 |
|             |             |            | 01/01/2000 | 12/31/2004 |
|             |             | LOST       | 01/01/1978 |            |
|             |             | SPLOST     | 07/01/2011 | 06/30/2017 |
|             |             |            | 07/01/2005 | 06/30/2011 |
|             |             |            | 07/01/2000 | 06/30/2005 |
|             |             |            | 07/01/1995 | 06/30/2000 |
|             |             |            | 04/01/1988 | 12/31/1992 |
|             |             | 108        | Oconee     | ELOST      |
| 01/01/2008  | 12/31/2012  |            |            |            |
| 01/01/2003  | 12/31/2007  |            |            |            |
| 01/01/1998  | 12/31/2002  |            |            |            |
| LOST        | 04/01/1983  |            |            |            |
| SPLOST      | 10/01/2009  |            |            | 09/30/2015 |
|             | 10/01/2004  |            |            | 09/30/2009 |
|             | 01/01/2001  |            |            | 09/30/2004 |
|             | 01/01/1996  |            |            | 12/31/2000 |
|             | 01/01/1992  |            |            | 12/31/1995 |
|             | 01/01/1988  |            |            | 12/31/1991 |
|             | 10/01/1985  | 12/31/1987 |            |            |
| 109         | Oglethorpe  | ELOST      | 04/01/2013 | 03/31/2018 |
|             |             |            | 04/01/2008 | 03/31/2013 |
|             |             |            | 04/01/2003 | 03/31/2008 |
|             |             |            | 04/01/1998 | 03/31/2003 |
|             |             | LOST       | 10/01/1991 |            |
|             |             | SPLOST     | 10/01/2012 | 09/30/2017 |
|             |             |            | 10/01/2007 | 09/30/2012 |
|             |             |            | 10/01/2002 | 09/30/2007 |
|             |             |            | 10/01/1997 | 09/30/2002 |
|             |             |            | 10/01/1993 | 09/30/1997 |
|             |             |            | 10/01/1989 | 09/30/1993 |
|             | 10/01/1985  | 09/30/1989 |            |            |
| 110         | Paulding    | ELOST      | 04/01/2011 | 03/31/2016 |
|             |             |            | 04/01/2006 | 03/31/2011 |
|             |             |            | 04/01/2001 | 03/31/2006 |
|             |             |            | 07/01/1997 | 03/31/2001 |
|             |             | LOST       | 01/01/1978 |            |
|             |             | SPLOST     | 04/01/2011 | 03/31/2017 |
|             |             |            | 04/01/2005 | 03/31/2011 |
|             |             |            | 04/01/2000 | 03/31/2005 |
|             |             |            | 04/01/1995 | 03/31/2000 |
|             |             |            | 04/01/1991 | 03/31/1995 |
|             |             |            | 01/01/1987 | 12/31/1990 |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |            |
|-------------|-------------|-------------|------------|------------|------------|
| 111         | Peach       | ELOST       | 01/01/2011 | 12/31/2015 |            |
|             |             |             | 01/01/2006 | 12/31/2010 |            |
|             |             |             | 10/01/1997 | 09/30/2002 |            |
|             |             | LOST        | 04/01/1977 |            |            |
|             |             |             | SPLOST     | 04/01/2015 | 03/31/2021 |
|             |             |             |            | 04/01/2009 | 03/31/2015 |
|             |             |             |            | 10/01/2004 | 03/31/2009 |
|             |             |             |            | 04/01/2000 | 09/30/2004 |
|             |             |             |            | 04/01/1999 | 03/31/2000 |
|             |             |             |            | 01/01/1994 | 09/30/1997 |
|             |             |             |            | 04/01/1990 | 12/31/1991 |
|             |             |             |            | 01/01/1986 | 03/31/1989 |
|             |             | 112         | Pickens    | ELOST      | 01/01/2012 |
| 01/01/2007  | 12/31/2011  |             |            |            |            |
| 01/01/2002  | 12/31/2006  |             |            |            |            |
| 07/01/1997  | 12/31/2001  |             |            |            |            |
| LOST        | 10/01/1985  |             |            |            |            |
|             | SPLOST      |             |            | 07/01/2014 | 06/30/2020 |
|             |             |             |            | 07/01/2008 | 06/30/2014 |
|             |             |             |            | 07/01/2003 | 06/30/2008 |
| 113         | Pierce      | ELOST       | 07/01/2012 | 06/30/2017 |            |
|             |             |             | 07/01/2007 | 06/30/2012 |            |
|             |             |             | 07/01/2002 | 06/30/2007 |            |
|             |             |             | 07/01/1997 | 06/30/2002 |            |
|             |             | Other Local | 10/01/1988 | 09/30/1989 |            |
|             |             | LOST        | 04/01/1978 |            |            |
|             |             |             | SPLOST     | 04/01/2014 | 03/31/2020 |
|             |             |             |            | 10/01/2008 | 09/30/2013 |
|             |             |             |            | 10/01/2003 | 09/30/2008 |
|             |             |             |            | 07/01/1999 | 09/30/2003 |
|             |             |             |            | 04/01/1995 | 03/31/1999 |
|             |             | 04/01/1991  | 03/31/1995 |            |            |
| 114         | Pike        | ELOST       | 04/01/2013 | 03/31/2018 |            |
|             |             |             | 04/01/2007 | 03/31/2012 |            |
|             |             |             | 07/01/2002 | 03/31/2007 |            |
|             |             |             | 07/01/1997 | 06/30/2002 |            |
|             |             | LOST        | 01/01/1983 |            |            |
|             |             |             | SPLOST     | 07/01/2011 | 06/30/2016 |
|             |             |             |            | 04/01/2007 | 09/30/2010 |
|             |             |             |            | 01/01/2000 | 12/31/2004 |
|             |             |             |            | 04/01/1995 | 06/30/1999 |
| 115         | Polk        | ELOST       | 01/01/2011 | 12/31/2015 |            |
|             |             |             | 01/01/2006 | 12/31/2010 |            |
|             |             |             | 01/01/2003 | 03/31/2005 |            |
|             |             |             | 01/01/1998 | 12/31/2002 |            |
|             |             | LOST        | 01/01/1981 |            |            |
|             |             |             | SPLOST     | 07/01/2014 | 06/30/2020 |
|             |             |             |            | 07/01/2008 | 06/30/2014 |
|             |             |             |            | 07/01/2003 | 06/30/2008 |
|             |             |             |            | 07/01/1998 | 06/30/2003 |
|             |             |             |            | 10/01/1993 | 06/30/1998 |
|             |             |             |            | 07/01/1989 | 09/30/1992 |

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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

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| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |
|-------------|-------------|------------|------------|------------|------------|
| 116         | Pulaski     | ELOST      | 07/01/2012 | 06/30/2017 |            |
|             |             |            | 07/01/2007 | 06/30/2012 |            |
|             |             |            | 07/01/2002 | 06/30/2007 |            |
|             |             |            | 07/01/1997 | 06/30/2002 |            |
|             |             | LOST       | 01/01/1982 |            |            |
|             |             |            | SPLOST     | 10/01/2010 | 09/30/2016 |
|             |             |            |            | 10/01/2004 | 09/30/2010 |
|             |             |            |            | 10/01/1999 | 09/30/2004 |
| 117         | Putnam      | ELOST      | 07/01/2012 | 06/30/2017 |            |
|             |             |            | 07/01/2007 | 06/30/2012 |            |
|             |             |            | 01/01/2005 | 06/30/2007 |            |
|             |             |            | 07/01/2000 | 12/31/2004 |            |
|             |             | LOST       | 01/01/1984 |            |            |
|             |             |            | SPLOST     | 10/01/2011 | 09/30/2016 |
|             |             |            |            | 10/01/2005 | 09/30/2011 |
|             |             |            |            | 04/01/2002 | 09/30/2005 |
|             |             |            |            | 04/01/1999 | 03/31/2002 |
|             |             |            |            | 01/01/1995 | 12/31/1998 |
|             |             |            |            | 01/01/1991 | 12/31/1994 |
|             |             |            |            | 07/01/1988 | 09/30/1990 |
| 118         | Quitman     | ELOST      | 01/01/2013 | 12/31/2017 |            |
|             |             |            | 01/01/2008 | 12/31/2012 |            |
|             |             |            | 01/01/2003 | 12/31/2007 |            |
|             |             |            | 01/01/1998 | 12/31/2002 |            |
|             |             | LOST       | 04/01/1979 |            |            |
|             |             |            | SPLOST     | 01/01/2013 | 12/31/2018 |
|             |             |            |            | 01/01/2007 | 12/31/2012 |
|             |             |            |            | 04/01/2003 | 12/31/2006 |
|             |             | TSPLOST    | 01/01/2013 | 12/31/2022 |            |
| 119         | Rabun       | ELOST      | 07/01/2011 | 06/30/2016 |            |
|             |             |            | 07/01/2006 | 06/30/2011 |            |
|             |             |            | 01/01/2002 | 06/30/2006 |            |
|             |             |            | 01/01/1998 | 12/31/2001 |            |
|             |             | LOST       | 04/01/1983 |            |            |
|             |             |            | SPLOST     | 10/01/2013 | 09/30/2019 |
|             |             |            |            | 10/01/2007 | 09/30/2013 |
|             |             |            |            | 10/01/2002 | 09/30/2007 |
|             |             |            |            | 04/01/1998 | 09/30/2002 |
|             |             |            |            | 04/01/1993 | 03/31/1998 |
|             |             | 04/01/1989 | 06/30/1992 |            |            |
| 120         | Randolph    | ELOST      | 07/01/2011 | 06/30/2016 |            |
|             |             |            | 07/01/2006 | 06/30/2011 |            |
|             |             |            | 01/01/1998 | 12/31/2002 |            |
|             |             | LOST       | 07/01/1981 |            |            |
|             |             |            | SPLOST     | 01/01/2012 | 12/31/2017 |
|             |             |            |            | 01/01/2006 | 12/31/2011 |
|             |             |            |            | 01/01/2002 | 12/31/2005 |
|             |             |            |            | 04/01/1997 | 03/31/2001 |
|             |             |            |            | 01/01/1993 | 12/31/1996 |
|             |             |            |            | 01/01/1989 | 12/31/1992 |
|             |             | TSPLOST    | 01/01/2013 | 12/31/2022 |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE   | END DATE   |            |
|-------------|-------------|----------|------------|------------|------------|
| 121         | Richmond    | ELOST    | 07/01/2012 | 06/30/2017 |            |
|             |             |          | 07/01/2007 | 06/30/2012 |            |
|             |             |          | 07/01/2002 | 06/30/2007 |            |
|             |             |          | 07/01/1997 | 06/30/2002 |            |
|             |             | LOST     | 04/01/1976 |            |            |
|             |             | SPLOST   | 01/01/2011 | 06/30/2016 |            |
|             |             |          | 04/01/2006 | 12/31/2010 |            |
|             |             |          | 01/01/2001 | 12/31/2005 |            |
|             |             |          | 01/01/1996 | 12/31/2000 |            |
|             |             |          | 01/01/1992 | 12/31/1995 |            |
|             |             |          | 01/01/1988 | 12/31/1991 |            |
|             |             |          | TSPLOST    | 01/01/2013 | 12/31/2022 |
|             |             | 122      | Rockdale   | ELOST      | 04/01/2014 |
|             | 04/01/2008  |          |            | 03/31/2013 |            |
|             | 04/01/2003  |          |            | 03/31/2008 |            |
|             | 01/01/1998  |          |            | 06/30/2002 |            |
| HOST        | 04/01/2002  |          |            |            |            |
| SPLOST      | 04/01/2011  |          |            | 03/31/2017 |            |
|             | 04/01/2005  |          |            | 03/31/2011 |            |
|             | 07/01/1999  |          |            | 06/30/2004 |            |
|             | 07/01/1996  |          |            | 06/30/1999 |            |
|             | 07/01/1992  |          |            | 06/30/1996 |            |
|             | 04/01/1990  |          |            | 12/31/1991 |            |
|             | 10/01/1987  |          |            | 09/30/1988 |            |
| 123         | Schley      | ELOST    | 10/01/2012 | 09/30/2017 |            |
|             |             |          | 10/01/2007 | 09/30/2012 |            |
|             |             |          | 07/01/2002 | 06/30/2007 |            |
|             |             |          | 07/01/1997 | 06/30/2002 |            |
|             |             | LOST     | 04/01/1978 |            |            |
|             |             | SPLOST   | 07/01/2013 | 06/30/2019 |            |
|             |             |          | 07/01/2007 | 06/30/2013 |            |
|             |             |          | 04/01/2003 | 06/30/2007 |            |
|             |             |          | 04/01/1987 | 12/31/1989 |            |
|             |             |          | TSPLOST    | 01/01/2013 | 12/31/2022 |
|             |             | 124      | Screven    | ELOST      | 07/01/2012 |
|             | 07/01/2007  |          |            | 06/30/2012 |            |
|             | 07/01/2002  |          |            | 06/30/2007 |            |
|             | 07/01/1997  |          |            | 06/30/2002 |            |
| LOST        | 07/01/1977  |          |            |            |            |
| SPLOST      | 01/01/2013  |          |            | 12/31/2018 |            |
|             | 01/01/2007  |          |            | 12/31/2012 |            |
|             | 01/01/2002  |          |            | 12/31/2006 |            |
|             | 01/01/1997  |          |            | 12/31/2001 |            |
|             | 01/01/1992  |          |            | 12/31/1996 |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |
|-------------|-------------|------------|------------|------------|
| 125         | Seminole    | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            | 07/01/2007 | 06/30/2012 |
|             |             |            | 07/01/2002 | 06/30/2007 |
|             |             |            | 07/01/1998 | 06/30/2002 |
|             |             | LOST       | 04/01/1981 |            |
|             |             | SPLOST     | 04/01/2015 | 03/31/2021 |
|             |             |            | 01/01/2009 | 12/31/2014 |
|             |             |            | 07/01/2003 | 06/30/2008 |
|             |             |            | 07/01/1998 | 06/30/2003 |
|             |             |            | 04/01/1993 | 03/31/1998 |
|             |             | 126        | Spalding   | ELOST      |
| 07/01/2012  | 06/30/2015  |            |            |            |
| 07/01/2007  | 06/30/2012  |            |            |            |
| 07/01/2002  | 06/30/2007  |            |            |            |
| 07/01/1997  | 06/30/2002  |            |            |            |
| LOST        | 01/01/1991  |            |            |            |
|             | 01/01/1983  |            |            | 09/30/1989 |
| SPLOST      | 01/01/2009  |            |            | 12/31/2014 |
|             | 04/01/2006  |            |            | 12/31/2008 |
|             | 07/01/1997  |            |            | 12/31/2001 |
|             | 01/01/1995  |            |            | 06/30/1997 |
| 127         | Stephens    | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |            | 01/01/2008 | 12/31/2012 |
|             |             |            | 01/01/2003 | 12/31/2007 |
|             |             |            | 01/01/1998 | 12/31/2002 |
|             |             | LOST       | 10/01/1981 |            |
|             |             | SPLOST     | 07/01/2014 | 06/30/2020 |
|             |             |            | 07/01/2008 | 06/30/2014 |
|             |             |            | 07/01/2003 | 06/30/2008 |
|             |             |            | 10/01/1997 | 09/30/2002 |
|             |             |            | 10/01/1992 | 09/30/1997 |
|             | 10/01/1987  | 09/30/1992 |            |            |
| 128         | Stewart     | ELOST      | 04/01/2013 | 03/31/2016 |
|             |             |            | 04/01/2008 | 03/31/2013 |
|             |             |            | 04/01/2003 | 03/31/2008 |
|             |             |            | 04/01/1998 | 03/31/2003 |
|             |             | LOST       | 04/01/1983 |            |
|             |             | SPLOST     | 04/01/2013 | 03/31/2019 |
|             |             |            | 04/01/2007 | 03/31/2013 |
|             |             |            | 07/01/2002 | 03/31/2007 |
|             |             |            | 01/01/1997 | 12/31/2001 |
|             |             | TSPLOST    | 01/01/2013 | 12/31/2022 |
| 129         | Sumter      | ELOST      | 07/01/2012 | 06/30/2017 |
|             |             |            | 07/01/2007 | 06/30/2012 |
|             |             |            | 07/01/2002 | 06/30/2007 |
|             |             |            | 07/01/1997 | 06/30/2002 |
|             |             | LOST       | 10/01/1977 |            |
|             |             | SPLOST     | 01/01/2015 | 12/31/2020 |
|             |             |            | 01/01/2009 | 12/31/2014 |
|             |             |            | 01/01/2004 | 12/31/2008 |
|             |             |            | 07/01/1994 | 09/30/1997 |
|             |             |            | 07/01/1988 | 06/30/1992 |
|             |             | TSPLOST    | 01/01/2013 | 12/31/2022 |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE   | END DATE   |            |            |
|-------------|-------------|----------|------------|------------|------------|------------|
| 130         | Talbot      | ELOST    | 01/01/2013 | 12/31/2017 |            |            |
|             |             |          | 01/01/2008 | 12/31/2012 |            |            |
|             |             |          | 04/01/2003 | 12/31/2007 |            |            |
|             |             |          | 01/01/1999 | 03/31/2003 |            |            |
|             |             | LOST     | 04/01/1979 |            |            |            |
|             |             | SPLOST   | 01/01/2015 | 12/31/2020 |            |            |
|             |             |          | 01/01/2009 | 12/31/2014 |            |            |
|             |             |          | 01/01/2004 | 12/31/2008 |            |            |
|             |             |          | 01/01/1999 | 12/31/2003 |            |            |
|             |             |          | 04/01/1994 | 03/31/1998 |            |            |
|             |             | TSPLOST  | 01/01/2013 | 12/31/2022 |            |            |
|             |             | 131      | Taliaferro | ELOST      | 10/01/2010 | 09/30/2015 |
|             |             |          |            |            | 10/01/2005 | 09/30/2010 |
|             | 10/01/2000  |          |            | 09/30/2005 |            |            |
|             | 04/01/1998  |          |            | 09/30/2000 |            |            |
| LOST        | 01/01/1997  |          |            |            |            |            |
| SPLOST      | 04/01/2012  |          |            | 03/31/2018 |            |            |
|             | 04/01/2006  |          |            | 03/31/2012 |            |            |
|             | 04/01/2001  |          |            | 03/31/2006 |            |            |
|             | 04/01/1996  |          |            | 03/31/2001 |            |            |
|             | 04/01/1991  |          |            | 03/31/1995 |            |            |
|             | 04/01/1987  |          |            | 03/31/1991 |            |            |
| TSPLOST     | 01/01/2013  |          |            | 12/31/2022 |            |            |
| 132         | Tattnall    |          |            | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |          | 01/01/2008 | 12/31/2012 |            |            |
|             |             |          | 04/01/2003 | 12/31/2007 |            |            |
|             |             |          | 04/01/1998 | 03/31/2003 |            |            |
|             |             | LOST     | 10/01/1977 |            |            |            |
|             |             | SPLOST   | 04/01/2014 | 03/31/2020 |            |            |
|             |             |          | 04/01/2009 | 03/31/2014 |            |            |
|             |             |          | 04/01/2004 | 03/31/2009 |            |            |
|             |             |          | 04/01/1999 | 03/31/2004 |            |            |
|             |             |          | 04/01/1994 | 03/31/1999 |            |            |
|             |             |          | 04/01/1990 | 03/31/1994 |            |            |
|             |             |          | 04/01/1986 | 03/31/1990 |            |            |
|             |             | TSPLOST  | 01/01/2013 | 12/31/2022 |            |            |
| 133         | Taylor      | ELOST    | 07/01/2012 | 06/30/2017 |            |            |
|             |             |          | 07/01/2007 | 06/30/2012 |            |            |
|             |             |          | 07/01/2002 | 06/30/2007 |            |            |
|             |             |          | 07/01/1997 | 06/30/2002 |            |            |
|             |             | LOST     | 04/01/1977 |            |            |            |
|             |             | SPLOST   | 07/01/2011 | 06/30/2017 |            |            |
|             |             |          | 07/01/2005 | 06/30/2011 |            |            |
|             |             |          | 07/01/2000 | 06/30/2005 |            |            |
|             |             |          | 07/01/1995 | 06/30/2000 |            |            |
|             |             |          | 07/01/1991 | 06/30/1995 |            |            |
|             |             |          | 04/01/1987 | 03/31/1991 |            |            |
|             |             | TSPLOST  | 01/01/2013 | 12/31/2022 |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |            |            |
|-------------|-------------|------------|------------|------------|------------|------------|------------|
| 134         | Telfair     | ELOST      | 04/01/2014 | 03/31/2019 |            |            |            |
|             |             |            | 04/01/2009 | 03/31/2014 |            |            |            |
|             |             |            | 04/01/2004 | 03/31/2009 |            |            |            |
|             |             |            | 04/01/1999 | 03/31/2004 |            |            |            |
|             |             | LOST       | 04/01/1978 |            |            |            |            |
|             |             |            | SPLOST     | 04/01/2014 | 03/31/2019 |            |            |
|             |             | SPLOST     | 04/01/2009 | 03/31/2014 |            |            |            |
|             |             |            | 04/01/2004 | 03/31/2009 |            |            |            |
|             |             |            | 04/01/1999 | 03/31/2004 |            |            |            |
|             |             |            | 01/01/1994 | 09/30/1997 |            |            |            |
|             |             |            | TSPLOST    | 01/01/2013 | 12/31/2022 |            |            |
|             |             | 135        | Terrell    | ELOST      | 01/01/2014 | 12/31/2018 |            |
|             |             |            |            |            | 01/01/2009 | 12/31/2013 |            |
| 01/01/2004  | 12/31/2008  |            |            |            |            |            |            |
| 04/01/1999  | 12/31/2003  |            |            |            |            |            |            |
| LOST        | 01/01/1979  |            |            |            |            |            |            |
|             | SPLOST      |            |            | 01/01/2011 | 12/31/2016 |            |            |
| SPLOST      | 01/01/2006  |            |            | 12/31/2010 |            |            |            |
|             | 01/01/2001  |            |            | 12/31/2005 |            |            |            |
|             | 01/01/1997  |            |            | 12/31/2000 |            |            |            |
|             | 01/01/1993  |            |            | 12/31/1996 |            |            |            |
|             | 01/01/1989  |            |            | 12/31/1992 |            |            |            |
|             | 136         |            |            | Thomas     | ELOST      | 01/01/2013 | 12/31/2017 |
|             |             |            |            |            |            | 01/01/2008 | 12/31/2012 |
| 01/01/2003  |             | 12/31/2007 |            |            |            |            |            |
| LOST        |             | 04/01/1993 |            |            |            |            |            |
|             |             | SPLOST     | 01/01/2013 |            | 12/31/2018 |            |            |
| SPLOST      |             | 01/01/2007 | 12/31/2012 |            |            |            |            |
|             |             | 01/01/2001 | 06/30/2003 |            |            |            |            |
|             |             | 01/01/1990 | 03/31/1993 |            |            |            |            |
|             | 01/01/1986  | 12/31/1989 |            |            |            |            |            |
|             | 137         | Tift       | ELOST      | 07/01/2012 | 06/30/2017 |            |            |
| 07/01/2007  |             |            |            | 06/30/2012 |            |            |            |
| 07/01/2002  |             |            |            | 06/30/2007 |            |            |            |
| 07/01/1997  |             |            |            | 06/30/2002 |            |            |            |
| LOST        |             |            | 01/01/1978 |            |            |            |            |
|             |             |            | SPLOST     | 01/01/2013 | 12/31/2018 |            |            |
| SPLOST      |             |            | 01/01/2007 | 12/31/2012 |            |            |            |
|             |             |            | 01/01/2002 | 12/31/2006 |            |            |            |
|             |             |            | 01/01/1997 | 12/31/2001 |            |            |            |
|             |             |            | 01/01/1993 | 09/30/1996 |            |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-------------|-------------|------------|------------|
| 138         | Toombs      | ELOST       | 04/01/2015 | 03/31/2020 |
|             |             |             | 04/01/2010 | 03/31/2015 |
|             |             |             | 07/01/2005 | 03/31/2010 |
|             |             |             | 04/01/2000 | 09/30/2004 |
|             |             | LOST        | 01/01/1984 |            |
|             |             |             | 01/01/2015 | 12/31/2020 |
|             |             | SPLOST      | 01/01/2009 | 12/31/2014 |
|             |             |             | 01/01/2004 | 12/31/2008 |
|             |             |             | 01/01/1999 | 12/31/2003 |
|             |             |             | 01/01/1994 | 12/31/1998 |
|             |             |             | 01/01/1989 | 12/31/1993 |
|             |             |             | 04/01/1987 | 03/31/1988 |
|             |             |             | 01/01/2013 | 12/31/2022 |
|             |             |             | TSPLOST    |            |
| 139         | Towns       | ELOST       | 07/01/2006 | 06/30/2011 |
|             |             |             | 07/01/2001 | 06/30/2006 |
|             |             | Other Local | 04/01/1983 |            |
|             |             | LOST        | 04/01/2003 |            |
|             |             |             | 04/01/1995 | 03/31/2003 |
|             |             |             | 04/01/1991 | 03/31/1995 |
|             |             | SPLOST      | 07/01/2011 | 06/30/2017 |
|             |             |             | 04/01/1987 | 03/31/1991 |
| 140         | Treutlen    | ELOST       | 01/01/2013 | 12/31/2017 |
|             |             |             | 01/01/2008 | 12/31/2012 |
|             |             |             | 01/01/2005 | 12/31/2007 |
|             |             | LOST        | 04/01/1978 |            |
|             |             |             | 04/01/2013 | 03/31/2019 |
|             |             | SPLOST      | 01/01/2007 | 03/31/2012 |
|             |             |             | 01/01/2002 | 12/31/2006 |
|             |             |             | 01/01/2013 | 12/31/2022 |
| 141         | Troup       | ELOST       | 07/01/2012 | 06/30/2017 |
|             |             |             | 07/01/2007 | 06/30/2012 |
|             |             |             | 07/01/2002 | 06/30/2007 |
|             |             |             | 07/01/1997 | 06/30/2002 |
|             |             | LOST        | 10/01/1979 |            |
|             |             |             | 01/01/2013 | 12/31/2018 |
|             |             | SPLOST      | 01/01/2007 | 12/31/2012 |
|             |             |             | 01/01/2002 | 12/31/2006 |
|             |             |             | 10/01/1991 | 09/30/1993 |
|             |             |             |            |            |
| 142         | Turner      | ELOST       | 07/01/2012 | 06/30/2017 |
|             |             |             | 07/01/2007 | 06/30/2012 |
|             |             |             | 07/01/2002 | 06/30/2007 |
|             |             |             | 07/01/1997 | 06/30/2002 |
|             |             | LOST        | 04/01/1978 |            |
|             |             |             | 04/01/2012 | 03/31/2018 |
|             |             | SPLOST      | 04/01/2006 | 03/31/2012 |
|             |             |             | 04/01/2001 | 03/31/2006 |
|             |             |             | 04/01/1996 | 03/31/2001 |
|             |             |             | 04/01/1995 | 12/31/1995 |
|             |             |             | 04/01/1991 | 03/31/1995 |
|             |             |             | 04/01/1986 | 12/31/1990 |



**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
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Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE   | EFF DATE   | END DATE   |            |            |
|-------------|-------------|------------|------------|------------|------------|------------|
| 143         | Twiggs      | ELOST      | 01/01/2015 | 12/31/2019 |            |            |
|             |             |            | 04/01/2009 | 03/31/2014 |            |            |
|             |             |            | 07/01/2002 | 06/30/2007 |            |            |
|             |             |            | 07/01/1997 | 06/30/2002 |            |            |
|             |             | LOST       | 01/01/1983 |            |            |            |
|             |             |            | SPLOST     | 04/01/2015 | 03/31/2020 |            |
|             |             |            | 01/01/2009 | 12/31/2013 |            |            |
|             |             |            | 01/01/2004 | 12/31/2008 |            |            |
|             |             |            | 10/01/1993 | 12/31/1997 |            |            |
|             |             |            | 07/01/1989 | 06/30/1993 |            |            |
|             |             |            | 04/01/1987 | 03/31/1989 |            |            |
|             |             | 144        | Union      | ELOST      | 07/01/2013 | 06/30/2018 |
|             |             |            |            |            | 07/01/2008 | 06/30/2013 |
| 07/01/2003  | 06/30/2008  |            |            |            |            |            |
| 07/01/1998  | 06/30/2003  |            |            |            |            |            |
| LOST        | 01/01/1982  |            |            |            |            |            |
|             | SPLOST      |            |            | 04/01/2015 | 03/31/2021 |            |
|             | 04/01/2009  |            |            | 03/31/2015 |            |            |
|             | 04/01/2004  |            |            | 03/31/2009 |            |            |
|             | 04/01/1999  |            |            | 03/31/2004 |            |            |
|             | 04/01/1995  |            |            | 03/31/1999 |            |            |
|             | 04/01/1991  |            |            | 03/31/1995 |            |            |
|             | 04/01/1987  |            |            | 03/31/1991 |            |            |
| 145         | Upson       |            |            | ELOST      | 07/01/2015 | 06/30/2020 |
|             |             | 07/01/2010 | 06/30/2015 |            |            |            |
|             |             | 07/01/2006 | 06/30/2010 |            |            |            |
|             |             | 07/01/2002 | 09/30/2005 |            |            |            |
|             |             | LOST       | 07/01/1981 |            |            |            |
|             |             |            | SPLOST     | 07/01/2011 | 06/30/2016 |            |
|             |             |            | 04/01/2005 | 03/31/2011 |            |            |
|             |             |            | 04/01/2000 | 03/31/2005 |            |            |
|             |             |            | 04/01/1996 | 06/30/1999 |            |            |
|             |             | 146        | Walker     | ELOST      | 07/01/2012 | 06/30/2017 |
| 07/01/2007  | 06/30/2012  |            |            |            |            |            |
| 07/01/2002  | 06/30/2007  |            |            |            |            |            |
| 07/01/1997  | 06/30/2002  |            |            |            |            |            |
| LOST        | 04/01/1976  |            |            |            |            |            |
|             | SPLOST      |            |            | 10/01/2014 | 09/30/2020 |            |
|             | 10/01/2008  |            |            | 09/30/2014 |            |            |
|             | 10/01/2003  |            |            | 09/30/2008 |            |            |
|             | 10/01/1998  |            |            | 09/30/2003 |            |            |
|             | 10/01/1993  |            |            | 09/30/1998 |            |            |
|             | 01/01/1988  |            |            | 12/31/1992 |            |            |
| 147         | Walton      | ELOST      | 01/01/2013 | 12/31/2017 |            |            |
|             |             |            | 01/01/2008 | 12/31/2012 |            |            |
|             |             |            | 01/01/2003 | 12/31/2007 |            |            |
|             |             |            | 01/01/1998 | 12/31/2002 |            |            |
|             |             | LOST       | 10/01/1979 |            |            |            |
|             |             |            | SPLOST     | 01/01/2013 | 12/31/2018 |            |
|             |             |            | 01/01/2007 | 12/31/2012 |            |            |
|             |             |            | 01/01/2002 | 12/31/2006 |            |            |
|             |             |            | 04/01/1989 | 03/31/1992 |            |            |
|             |             |            | 01/01/1986 | 03/31/1989 |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-------------|-------------|------------|------------|
| 148         | Ware        | ELOST       | 10/01/2012 | 09/30/2017 |
|             |             |             | 10/01/2007 | 09/30/2012 |
|             |             |             | 01/01/2003 | 09/30/2007 |
|             |             |             | 01/01/1998 | 12/31/2002 |
|             |             | LOST        | 04/01/1978 |            |
|             |             | SPLOST      | 07/01/2014 | 06/30/2020 |
|             |             |             | 07/01/2008 | 06/30/2014 |
|             |             |             | 07/01/2003 | 06/30/2008 |
|             |             |             | 07/01/1998 | 06/30/2003 |
|             |             |             | 07/01/1993 | 06/30/1998 |
|             |             |             | 04/01/1990 | 03/31/1992 |
|             |             |             | 04/01/1986 | 03/31/1990 |
|             |             | 149         | Warren     | ELOST      |
|             | 04/01/2009  |             |            | 03/31/2014 |
|             | 01/01/2005  |             |            | 03/31/2009 |
|             | 01/01/2000  |             |            | 12/31/2004 |
| LOST        | 01/01/1978  |             |            |            |
| SPLOST      | 07/01/2012  |             |            | 06/30/2017 |
|             | 07/01/2007  |             |            | 06/30/2012 |
|             | 07/01/2002  |             |            | 06/30/2007 |
|             | 07/01/1997  |             |            | 06/30/2002 |
|             | 07/01/1992  |             |            | 06/30/1997 |
|             | 01/01/1987  |             |            | 12/31/1990 |
| TSPLOST     | 01/01/2013  |             |            | 12/31/2022 |
| 150         | Washington  |             |            | ELOST      |
|             |             |             | 07/01/2006 | 06/30/2011 |
|             |             | Other Local | 10/01/1988 | 09/30/1989 |
|             |             | LOST        | 04/01/1978 |            |
|             |             | SPLOST      | 10/01/2014 | 09/30/2020 |
|             |             |             | 10/01/2009 | 09/30/2014 |
|             |             |             | 07/01/2005 | 09/30/2009 |
|             |             |             | 01/01/2001 | 06/30/2005 |
|             |             |             | 01/01/1998 | 12/31/2000 |
|             |             |             | 01/01/1995 | 12/31/1997 |
|             |             |             | 01/01/1993 | 12/31/1994 |
|             |             | TSPLOST     | 01/01/2013 | 12/31/2022 |
|             |             | 151         | Wayne      | ELOST      |
|             | 07/01/2009  |             |            | 06/30/2014 |
|             | 01/01/1998  |             |            | 12/31/2000 |
| LOST        | 01/01/1987  |             |            |            |
| SPLOST      | 07/01/2012  |             |            | 06/30/2018 |
|             | 07/01/2006  |             |            | 06/30/2012 |
|             | 07/01/2001  |             |            | 06/30/2006 |
| TSPLOST     | 01/01/2013  |             |            | 12/31/2022 |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE    | EFF DATE   | END DATE   |
|-------------|-------------|-------------|------------|------------|
| 152         | Webster     | ELOST       | 04/01/2012 | 03/31/2017 |
|             |             |             | 04/01/2007 | 03/31/2012 |
|             |             |             | 04/01/2002 | 03/31/2007 |
|             |             |             | 04/01/1999 | 03/31/2002 |
|             |             | LOST        | 01/01/1999 |            |
|             |             | SPLOST      | 04/01/2012 | 03/31/2017 |
|             |             |             | 04/01/2006 | 03/31/2012 |
|             |             |             | 04/01/2001 | 03/31/2006 |
|             |             |             | 04/01/1993 | 09/30/1995 |
|             |             | TSPLOST     | 01/01/2013 | 12/31/2022 |
|             |             | 153         | Wheeler    | ELOST      |
| 04/01/2006  | 03/31/2011  |             |            |            |
| 10/01/1999  | 09/30/2004  |             |            |            |
| LOST        | 04/01/1982  |             |            |            |
| SPLOST      | 04/01/2011  |             |            | 03/31/2017 |
|             | 01/01/2004  |             |            | 12/31/2007 |
|             | 07/01/1995  |             |            | 12/31/1999 |
| TSPLOST     | 01/01/2013  |             |            | 12/31/2022 |
| 154         | White       | ELOST       | 01/01/2013 | 12/31/2017 |
|             |             |             | 01/01/2008 | 12/31/2012 |
|             |             |             | 01/01/2003 | 12/31/2007 |
|             |             |             | 01/01/1998 | 12/31/2002 |
|             |             | Other Local | 10/01/1988 | 09/30/1989 |
|             |             | LOST        | 04/01/1983 |            |
|             |             | SPLOST      | 10/01/2014 | 09/30/2020 |
|             |             |             | 10/01/2009 | 09/30/2014 |
|             |             |             | 10/01/2004 | 09/30/2009 |
|             |             |             | 10/01/1999 | 09/30/2004 |
|             |             |             | 10/01/1994 | 09/30/1999 |
|             |             |             | 10/01/1989 | 09/30/1994 |
|             | 10/01/1987  | 03/31/1988  |            |            |
| 155         | Whitfield   | ELOST       | 01/01/2013 | 12/31/2017 |
|             |             |             | 01/01/2007 | 12/31/2011 |
|             |             |             | 04/01/2002 | 12/31/2006 |
|             |             |             | 07/01/1997 | 03/31/2002 |
|             |             | LOST        | 04/01/1976 |            |
|             |             | SPLOST      | 07/01/2015 | 06/30/2019 |
|             |             |             | 01/01/2008 | 12/31/2010 |
|             |             |             | 04/01/2001 | 03/31/2006 |
|             |             |             | 04/01/1994 | 06/30/1995 |
|             |             |             | 01/01/1989 | 09/30/1991 |
| 156         | Wilcox      | ELOST       | 07/01/2012 | 06/30/2017 |
|             |             |             | 07/01/2007 | 06/30/2012 |
|             |             |             | 07/01/2002 | 06/30/2007 |
|             |             |             | 07/01/1997 | 06/30/2002 |
|             |             | LOST        | 01/01/1982 |            |
|             |             | SPLOST      | 04/01/2012 | 03/31/2018 |
|             |             |             | 04/01/2006 | 03/31/2012 |
|             |             |             | 04/01/2001 | 03/31/2006 |
|             |             |             | 04/01/1996 | 03/31/2001 |
|             |             |             | 04/01/1992 | 03/31/1996 |
|             |             |             | 04/01/1988 | 03/31/1992 |
| TSPLOST     | 01/01/2013  | 12/31/2022  |            |            |

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX  
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

**effective July 1, 2015**

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE   | END DATE   |            |
|-------------|-------------|----------|------------|------------|------------|
| 157         | Wilkes      | ELOST    | 01/01/2014 | 12/31/2018 |            |
|             |             |          | 01/01/2009 | 12/31/2013 |            |
|             |             |          | 01/01/2004 | 12/31/2008 |            |
|             |             | LOST     | 01/01/1996 |            |            |
|             |             | SPLOST   | 07/01/2011 | 06/30/2017 |            |
|             |             |          | 07/01/2005 | 06/30/2011 |            |
|             |             |          | 07/01/2000 | 06/30/2005 |            |
|             |             |          | 10/01/1995 | 06/30/2000 |            |
|             |             |          | 04/01/1991 | 09/30/1995 |            |
|             |             |          | 01/01/1988 | 12/31/1990 |            |
|             |             |          | 01/01/2013 | 12/31/2022 |            |
|             |             |          | TSPLOST    |            |            |
|             |             | 158      | Wilkinson  | ELOST      | 04/01/2013 |
|             | 04/01/2008  |          |            | 03/31/2013 |            |
|             | 04/01/2003  |          |            | 03/31/2008 |            |
|             | 04/01/1998  |          |            | 03/31/2003 |            |
| LOST        | 04/01/1981  |          |            |            |            |
| SPLOST      | 04/01/2014  |          |            | 03/31/2020 |            |
|             | 04/01/2008  |          |            | 03/31/2014 |            |
|             | 04/01/2003  |          |            | 03/31/2008 |            |
|             | 04/01/1998  |          |            | 03/31/2003 |            |
|             | 04/01/1993  |          |            | 12/31/1995 |            |
|             | 01/01/1989  |          |            | 12/31/1992 |            |
|             | 01/01/1987  |          |            | 12/31/1988 |            |
| 159         | Worth       |          |            | ELOST      | 10/01/2012 |
|             |             |          | 10/01/2007 | 09/30/2012 |            |
|             |             |          | 10/01/2002 | 09/30/2007 |            |
|             |             |          | 10/01/1997 | 09/30/2002 |            |
|             |             | LOST     | 04/01/1978 |            |            |
|             |             | SPLOST   | 07/01/2011 | 06/30/2016 |            |
|             |             |          | 07/01/2006 | 06/30/2011 |            |
|             |             |          | 07/01/2001 | 06/30/2006 |            |
|             |             |          | 07/01/1996 | 06/30/2001 |            |
|             |             |          | 04/01/1992 | 03/31/1996 |            |
|             |             |          | 04/01/1988 | 03/31/1992 |            |