

**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 January 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 |
| | | 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 |
| | | 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 | 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 |
| | | 01/01/2010 | | 12/31/2014 |
| 01/01/2005 | 12/31/2009 | | | |
| 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 | | | |

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effective January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | | |
|-------------|-------------|------------|------------|------------|------------|------------|
| 006 | Banks | 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 | 10/01/2012 | 09/30/2017 | |
| | | | | 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 | 10/01/2011 | 09/30/2016 |
| | | | | | 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 | 06/30/2018 | |
| | | | | 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 | 07/01/2012 | 06/30/2017 |
| | | | | | 07/01/2007 | 06/30/2012 |
| | | 07/01/2002 | 06/30/2007 | | | |
| | | 07/01/1997 | 06/30/2002 | | | |
| | | LOST | 07/01/1985 | | | |
| | | | SPLOST | 01/01/2014 | 12/31/2019 | |
| | | | | 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 | 01/01/2012 | 12/31/2016 |
| | | | | | 01/01/2007 | 12/31/2011 |
| 01/01/2002 | 12/31/2006 | | | | | |
| LOST | 07/01/1981 | | | | | |
| | SPLOST | | | 07/01/2011 | 06/30/2017 | |
| | | | | 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 | Berrien | 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 | 12/31/2017 |
| | | | | 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 | Bibb | 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 | 03/31/2018 |
| | | | | 10/01/2005 | 03/31/2009 |
| | | | | 04/01/1995 | 03/31/2000 |
| | | | | 10/01/1989 | 12/31/1989 |
| 012 | Bleckley | 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 | 12/31/2018 |
| | | | | 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 |
| 013 | Brantley | 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 | 12/31/2018 |
| | | | | 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 | 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 | 04/01/2013 | 03/31/2018 |
| | | | 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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|-------------|-------------|----------|------------|------------|
| 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 |
| | | | | |
| 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 | 04/01/2009 | 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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| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|---------------|-------------|------------|------------|
| 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 | 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 |
| 07/01/2007 | 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 | | | | |

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|-------------|-----------------|-------------|------------|------------|
| 032 | Clinch | ELOST | 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 | 01/01/2014 | 12/31/2018 |
| | | | 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 | 04/01/2010 | 03/31/2015 |
| | | | 04/01/2005 | 03/31/2010 |
| | | | 07/01/1997 | 06/30/2000 |
| | | LOST | 04/01/1978 | |
| | | SPLOST | 04/01/2012 | 03/31/2018 |
| | | | 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 | 12/31/2018 |
| | | | 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 | | |
| 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 | |
| | | SPLOST | 01/01/2011 | 12/31/2016 |
| | | | 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 | | |

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| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | |
|-------------|-------------|------------|------------|------------|------------|
| 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 | | |
| | | 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 | |
| | | | 04/01/1992 | 03/31/1995 | |
| | | | 038 | Coweta | ELOST |
| 07/01/2007 | 06/30/2012 | | | | |
| 07/01/2002 | 06/30/2007 | | | | |
| 07/01/1997 | 06/30/2002 | | | | |
| LOST | 07/01/1976 | | | | |
| SPLOST | 01/01/2013 | 12/31/2018 | | | |
| | 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 | | |
| | | 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 | |
| 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 | |
| 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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | | |
|-------------|-------------|------------|------------|------------|------------|------------|
| 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 | 07/01/2009 | 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 | | | 07/01/2009 | 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 | 04/01/2009 | 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 | | | | | |
| 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 | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | | | |
|-------------|-------------|------------|------------|------------|------------|------------|------------|
| 046 | Dooley | 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 |
| 10/01/2007 | 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 |
| 01/01/2007 | 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 | |
| | | | | | 10/01/1985 | 06/30/1989 | |
| | | | | | 049 | Early | ELOST |
| 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 | | | |
| | | | 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 | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|----------|------------|------------|
| 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 |
| | 07/01/2007 | | | 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 |
| | | | 07/01/2007 | 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 |
| 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|----------|------------|------------|
| 055 | Fannin | ELOST | 04/01/2011 | 03/31/2016 |
| | | | 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 | 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 | 07/01/2013 | 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 |
| | | 059 | Franklin | ELOST |
| | 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 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 | 04/01/2010 | 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 | | |
| 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 | 07/01/2010 | 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 | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|----------|------------|------------|
| 066 | Greene | ELOST | 10/01/2014 | 09/30/2019 |
| | | | 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 |
| | | | 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 |
| 07/01/2007 | 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 |
| 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 | 04/01/2008 |
| | | | 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 | 07/01/2009 |
| | | | 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | |
|-------------|-------------|------------|------------|------------|------------|
| 070 | Hancock | ELOST | 01/01/2011 | 12/31/2015 | |
| | | | 01/01/2006 | 12/31/2010 | |
| | | LOST | 01/01/1985 | | |
| | | | 04/01/2014 | 03/31/2019 | |
| | | SPLOST | 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 |
| 07/01/2007 | 06/30/2012 | | | | |
| 07/01/2002 | 06/30/2007 | | | | |
| 07/01/1997 | 06/30/2002 | | | | |
| LOST | 10/01/1977 | | | | |
| | 04/01/2009 | | | 03/31/2015 | |
| SPLOST | 04/01/2004 | | | 03/31/2009 | |
| | 04/01/1999 | | | 03/31/2004 | |
| | 07/01/1994 | | | 03/31/1999 | |
| | 04/01/1989 | | | 03/31/1994 | |
| | | | | | |
| 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 | |
| | | | TSPLOST | 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 | | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 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 | |
| | | SPLOST | 04/01/2013 | 03/31/2019 |
| | | | 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 | 01/01/2013 | 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 | 04/01/2014 | 03/31/2020 |
| | | | 04/01/2008 | 03/31/2014 |
| | | | 04/01/2003 | 03/31/2008 |
| | | | 01/01/1997 | 12/31/2001 |
| | | 076 | Houston | ELOST |
| 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 | 04/01/2011 | 03/31/2016 |
| | | | 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 | 04/01/2012 | 03/31/2017 |
| | | | 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 | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 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 |
| 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 |
| 082 | Jenkins | ELOST | 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 | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 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 |
| | | SPLOST | 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 |
| | | | 01/01/2013 | 12/31/2022 |
| | | 084 | Jones | ELOST |
| 04/01/2009 | 03/31/2014 | | | |
| 04/01/2004 | 03/31/2009 | | | |
| 01/01/1999 | 12/31/2003 | | | |
| LOST | 07/01/1978 | | | |
| | SPLOST | | | 07/01/2009 |
| SPLOST | 07/01/2004 | | | 06/30/2009 |
| | 07/01/1999 | | | 06/30/2004 |
| | 04/01/1995 | | | 03/31/1999 |
| | 10/01/1990 | | | 06/30/1994 |
| | 085 | | | Lamar |
| 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 | |
| SPLOST | | 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 | 01/01/2014 |
| 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 |
| SPLOST | | | 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | | |
|-------------|-------------|-------------|------------|------------|------------|------------|
| 087 | Laurens | 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 | 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 | | |
| 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 | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 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 |
| 10/01/2007 | 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 |
| | | 10/01/2006 | 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 |
| 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | | | | | |
|-------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 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 | 04/01/2009 | 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 | | | | | | | | |
| 07/01/1997 | 12/31/1999 | | | | | | | | |
| LOST | 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 | | | | |
| 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 | | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | |
|-------------|-------------|----------|------------|------------|------------|
| 099 | Meriwether | 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 | 01/01/1985 | | |
| | | | 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 | 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 | 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 |
| 103 | Montgomery | 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 | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|-------------|------------|------------|
| 104 | Morgan | 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 | Murray | ELOST |
| | 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 | Muscogee | ELOST | 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 |
| | | | | |
| 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | |
|-------------|-------------|------------|------------|------------|------------|
| 108 | Oconee | 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 | 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 |
| 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 |
| | | 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 |
| 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 | 04/01/2009 | 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | |
|-------------|-------------|-------------|------------|------------|------------|
| 112 | Pickens | 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 | 10/01/1985 | | |
| | | | 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 | | | | |
| 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 | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 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 |
| | 01/01/2008 | | | 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 January 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 | 12/31/2999 | | |
| | | | 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 | 03/31/2019 |
| 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 | 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 | 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 | | | | | |
| | 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 | 01/01/2009 | 12/31/2014 | | |
| | | | 07/01/2003 | 06/30/2008 | | | |
| | | | 07/01/1998 | 06/30/2003 | | | |
| | | | 04/01/1993 | 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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-----------------|----------|------------|------------|
| 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 | |
| | | | 07/01/2014 | 06/30/2020 |
| | | SPLOST | 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 | |
| | | | 04/01/2013 | 03/31/2019 |
| | | SPLOST | 04/01/2007 | 03/31/2013 |
| | | | 07/01/2002 | 03/31/2007 |
| | | | 01/01/1997 | 12/31/2001 |
| | | | 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 | |
| | | | 01/01/2015 | 12/31/2020 |
| | | SPLOST | 01/01/2009 | 12/31/2014 |
| | | | 01/01/2004 | 12/31/2008 |
| | | | 07/01/1994 | 09/30/1997 |
| | | | 07/01/1988 | 06/30/1992 |
| 01/01/2013 | 12/31/2022 | | | |
| | | | | |
| 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 | |
| | | | 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 |
| | | | 04/01/1994 | 03/31/1998 |
| 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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|----------|------------|------------|
| 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 |
| | 01/01/2008 | | | 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 |
| | | 134 | Telfair | ELOST |
| | 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 |
| | 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 |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | | |
|-------------|-------------|-------------|------------|------------|------------|------------|
| 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 | | |
| | | | 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 | | |
| | 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 | | |
| | | | 01/01/2007 | 12/31/2012 | | |
| | | | 01/01/2002 | 12/31/2006 | | |
| | | | 01/01/1997 | 12/31/2001 | | |
| | | | 01/01/1993 | 09/30/1996 | | |
| 138 | Toombs | ELOST | 04/01/2010 | 03/31/2015 | | |
| | | | 07/01/2005 | 03/31/2010 | | |
| | | | 04/01/2000 | 09/30/2004 | | |
| | | LOST | 01/01/1984 | | | |
| | | 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 | | |
| | | | 01/01/1994 | 12/31/1998 | | |
| | | | 01/01/1989 | 12/31/1993 | | |
| | | | 04/01/1987 | 03/31/1988 | | |
| | | | TSPLOST | 01/01/2013 | 12/31/2022 | |
| 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 | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 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 | |
| | | SPLOST | 04/01/2013 | 03/31/2019 |
| | | | 01/01/2007 | 03/31/2012 |
| | | | 01/01/2002 | 12/31/2006 |
| | | TSPLOST | 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 | |
| | | SPLOST | 01/01/2013 | 12/31/2018 |
| | | | 01/01/2007 | 12/31/2012 |
| | | | 01/01/2002 | 12/31/2006 |
| 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 | |
| | | 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 |
| | | | 04/01/1995 | 12/31/1995 |
| | | | 04/01/1991 | 03/31/1995 |
| 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 | 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 |
| | 07/01/2008 | | | 06/30/2013 |
| | 07/01/2003 | | | 06/30/2008 |
| | 07/01/1998 | | | 06/30/2003 |
| LOST | 01/01/1982 | | | |
| SPLOST | 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 | | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|------------|------------|------------|
| 145 | Upson | ELOST | 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 |
| | | | 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 |
| | | | 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 |
| | | | 01/01/2007 | 12/31/2012 |
| | | | 01/01/2002 | 12/31/2006 |
| | | | 04/01/1989 | 03/31/1992 |
| | 01/01/1986 | 03/31/1989 | | |
| 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 |
| | | | 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 | 04/01/2014 | 03/31/2019 |
| | | | 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 |
| | | | 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 | |

**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 January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|-------------|------------|------------|
| 150 | Washington | ELOST | 07/01/2011 | 06/30/2016 |
| | | | 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 |
| | | | 01/01/2013 | 12/31/2022 |
| | | | TSPLOST | 01/01/2013 |
| 151 | Wayne | ELOST | 07/01/2014 | 06/30/2019 |
| | | | 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 |
| | | | 01/01/2013 | 12/31/2022 |
| | | | TSPLOST | 01/01/2013 |
| 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 |
| | | | 01/01/2013 | 12/31/2022 |
| | TSPLOST | 01/01/2013 | 12/31/2022 | |
| 153 | Wheeler | ELOST | 04/01/2011 | 03/31/2016 |
| | | | 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 |
| | | | 01/01/2013 | 12/31/2022 |
| | 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 |

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

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effective January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE | | |
|-------------|-------------|------------|------------|------------|------------|------------|
| 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 | 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 |
| 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 | |
| | | | | TSPLOST | 01/01/2013 | 12/31/2022 |
| 158 | Wilkinson | 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 | 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 | |

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

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effective January 1, 2015

| COUNTY CODE | COUNTY NAME | TAX TYPE | EFF DATE | END DATE |
|-------------|-------------|----------|------------|------------|
| 159 | Worth | 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 | 04/01/1978 | |
| | | 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 |