

GEORGIA SALES AND USE TAX RATES**Carrier Locomotive Fuel Rates****Effective January 1, 2023**

Code 000 - The state sales and use tax rate is 4% and is included in the jurisdiction rates below.

For information about reporting Carrier Locomotive Fuel, please see [Policy Bulletin SUT-2021-02](#).

<u>Code</u>	<u>Jurisdiction</u>	<u>Rate</u>	<u>Code</u>	<u>Jurisdiction</u>	<u>Rate</u>	<u>Code</u>	<u>Jurisdiction</u>	<u>Rate</u>
001	CLF Appling	7	055	CLF Fannin	7	109	CLF Oglethorpe	7
002	CLF Atkinson	7	056	CLF Fayette	7	110	CLF Paulding	7
003	CLF Bacon	7	057	CLF Floyd	7	111	CLF Peach	7
004	CLF Baker	7	058	CLF Forsyth	7	112	CLF Pickens	7
005	CLF Baldwin	7	059	CLF Franklin	7	113	CLF Pierce	7
006	CLF Banks	7	060	CLF Fulton*	7	114	CLF Pike	7
007	CLF Barrow	7	060A	CLF Fulton (Atlanta)	8.5	115	CLF Polk	7
008	CLF Bartow	7	061	CLF Gilmer	7	116	CLF Pulaski	7
009	CLF Ben Hill	7	062	CLF Glascock	7	117	CLF Putnam	7
010	CLF Berrien	7	063	CLF Glynn	6	118	CLF Quitman	7
011	CLF Bibb	8	064	CLF Gordon	7	119	CLF Rabun	7
012	CLF Bleckley	7	065	CLF Grady	7	120	CLF Randolph	7
013	CLF Brantley	7	066	CLF Greene	7	121	CLF Richmond	7
014	CLF Brooks	7	067	CLF Gwinnett	6	122	CLF Rockdale	7
015	CLF Bryan	7	068	CLF Habersham	7	123	CLF Schley	7
016	CLF Bulloch	7	069	CLF Hall	7	124	CLF Screven	7
017	CLF Burke	6	070	CLF Hancock	7	125	CLF Seminole	7
018	CLF Butts	7	071	CLF Haralson	7	126	CLF Spalding	6
019	CLF Calhoun	7	072	CLF Harris	7	127	CLF Stephens	7
020	CLF Camden	7	073	CLF Hart	7	128	CLF Stewart	7
021	CLF Candler	7	074	CLF Heard	7	129	CLF Sumter	7
022	CLF Carroll	7	075	CLF Henry	7	130	CLF Talbot	7
023	CLF Catoosa	7	076	CLF Houston	7	131	CLF Taliaferro	7
024	CLF Charlton	7	077	CLF Irwin	7	132	CLF Tattnall	7
025	CLF Chatham	7	078	CLF Jackson	7	133	CLF Taylor	7
026	CLF Chattahoochee	7	079	CLF Jasper	7	134	CLF Telfair	7
027	CLF Chattooga	7	080	CLF Jeff Davis	7	135	CLF Terrell	7
028	CLF Cherokee	6	081	CLF Jefferson	7	136	CLF Thomas	7
029	CLF Clarke	7	082	CLF Jenkins	7	137	CLF Tift	7
030	CLF Clay	7	083	CLF Johnson	7	138	CLF Toombs	7
031	CLF Clayton (Not Clg Prk)	8	084	CLF Jones	7	139	CLF Towns	7
032	CLF Clinch	7	085	CLF Lamar	7	140	CLF Treutlen	7
033	CLF Cobb	6	086	CLF Lanier	7	141	CLF Troup	7
034	CLF Coffee	7	087	CLF Laurens	7	142	CLF Turner	7
035	CLF Colquitt	7	088	CLF Lee	7	143	CLF Twiggs	7
036	CLF Columbia	7	089	CLF Liberty	7	144	CLF Union	7
037	CLF Cook	7	090	CLF Lincoln	7	145	CLF Upson	7
038	CLF Coweta	7	091	CLF Long	7	146	CLF Walker	7
039	CLF Crawford	7	092	CLF Lowndes	7	147	CLF Walton	7
040	CLF Crisp	7	093	CLF Lumpkin	7	148	CLF Ware	6
041	CLF Dade	7	094	CLF Macon	7	149	CLF Warren	7
042	CLF Dawson	7	095	CLF Madison	7	150	CLF Washington	7
043	CLF Decatur	7	096	CLF Marion	7	151	CLF Wayne	7
044	CLF DeKalb (Not Atlanta)	8	097	CLF McDuffie	7	152	CLF Webster	7
044A	CLF DeKalb (Atlanta)	8.5	098	CLF McIntosh	7	153	CLF Wheeler	7
045	CLF Dodge	7	099	CLF Meriwether	7	154	CLF White	7
046	CLF Dooly	7	100	CLF Miller	7	155	CLF Whitfield	7
047	CLF Dougherty	7	101	CLF Mitchell	7	156	CLF Wilcox	7
048	CLF Douglas	7	102	CLF Monroe	7	157	CLF Wilkes	7
049	CLF Early	7	103	CLF Montgomery	7	158	CLF Wilkinson	7
050	CLF Echols	7	104	CLF Morgan	7	159	CLF Worth	7
051	CLF Effingham	7	105	CLF Murray	7	800	CLF Fulton (Hapeville)	8
052	CLF Elbert	7	106	CLF Muscogee	8	801	CLF Fulton (College Prk)	8
053	CLF Emanuel	7	107	CLF Newton	7	802	CLF Fulton (East Point)	8
054	CLF Evans	7	108	CLF Oconee	7	804	CLF Clayton (College Prk)	9

*Fulton County outside of Atlanta, Hapeville, College Park, and East Point

Additional rate charts and up-to-date changes are available at dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming.