

# GEORGIA SALES AND USE TAX RATES

## Carrier Locomotive Fuel Rates

Effective January 1, 2024

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

Code 000 - The state sales and use tax rate is 4%. Other than 803 Fulton (Cent. Yards), state tax is included in the jurisdiction rates below.

Code	Jurisdiction	Rate	Code	Jurisdiction	Rate	Code	Jurisdiction	Rate
001 CLF	Appling	7	055 CLF	Fannin	7	106 CLF	Muscogee	8
002 CLF	Atkinson	7	056 CLF	Fayette	7	107 CLF	Newton	7
003 CLF	Bacon	7	057 CLF	Floyd	7	108 CLF	Oconee	7
004 CLF	Baker	7	058 CLF	Forsyth	7	109 CLF	Oglethorpe	7
005 CLF	Baldwin	7	059 CLF	Franklin	7	110 CLF	Paulding	7
006 CLF	Banks	7	060ACLF	Fulton (Atlanta)	8.5	111 CLF	Peach	7
007 CLF	Barrow	7	803 CLF	Fulton (Cent. Yards)	3.5	112 CLF	Pickens	7
008 CLF	Bartow	7	801 CLF	Fulton (College Prk)	8	113 CLF	Pierce	7
009 CLF	Ben Hill	7	802 CLF	Fulton (East Point)	8	114 CLF	Pike	7
010 CLF	Berrien	7	800 CLF	Fulton (Hapeville)	8	115 CLF	Polk	7
011 CLF	Bibb	8	060 CLF	Fulton*	7	116 CLF	Pulaski	7
012 CLF	Bleckley	7	061 CLF	Gilmer	7	117 CLF	Putnam	7
013 CLF	Brantley	7	062 CLF	Glascok	7	118 CLF	Quitman	7
014 CLF	Brooks	7	063 CLF	Glynn	7	119 CLF	Rabun	7
015 CLF	Bryan	7	064 CLF	Gordon	7	120 CLF	Randolph	7
016 CLF	Bulloch	7	065 CLF	Grady	7	121 CLF	Richmond	7
017 CLF	Burke	6	066 CLF	Greene	7	122 CLF	Rockdale	6
018 CLF	Butts	7	067 CLF	Gwinnett	6	123 CLF	Schley	7
019 CLF	Calhoun	7	068 CLF	Habersham	7	124 CLF	Screven	7
020 CLF	Camden	7	069 CLF	Hall	7	125 CLF	Seminole	7
021 CLF	Candler	7	070 CLF	Hancock	6	126 CLF	Spalding	6
022 CLF	Carroll	7	071 CLF	Haralson	7	127 CLF	Stephens	7
023 CLF	Catoosa	7	072 CLF	Harris	7	128 CLF	Stewart	7
024 CLF	Charlton	7	073 CLF	Hart	7	129 CLF	Sumter	7
025 CLF	Chatham	7	074 CLF	Heard	7	130 CLF	Talbot	7
026 CLF	Chattahoochee	7	075 CLF	Henry	7	131 CLF	Taliaferro	7
027 CLF	Chattooga	7	076 CLF	Houston	7	132 CLF	Tattnall	7
028 CLF	Cherokee	6	077 CLF	Irwin	7	133 CLF	Taylor	6
029 CLF	Clarke	7	078 CLF	Jackson	7	134 CLF	Telfair	7
030 CLF	Clay	6	079 CLF	Jasper	7	135 CLF	Terrell	7
804 CLF	Clayton (College Prk)	9	080 CLF	Jeff Davis	7	136 CLF	Thomas	7
031 CLF	Clayton (Not Clg Prk)	8	081 CLF	Jefferson	7	137 CLF	Tift	7
032 CLF	Clinch	7	082 CLF	Jenkins	7	138 CLF	Toombs	7
033 CLF	Cobb	6	083 CLF	Johnson	7	139 CLF	Towns	7
034 CLF	Coffee	7	084 CLF	Jones	7	140 CLF	Treutlen	7
035 CLF	Colquitt	7	085 CLF	Lamar	7	141 CLF	Troup	7
036 CLF	Columbia	7	086 CLF	Lanier	7	142 CLF	Turner	7
037 CLF	Cook	7	087 CLF	Laurens	7	143 CLF	Twiggs	7
038 CLF	Coweta	7	088 CLF	Lee	7	144 CLF	Union	7
039 CLF	Crawford	7	089 CLF	Liberty	7	145 CLF	Upson	7
040 CLF	Crisp	7	090 CLF	Lincoln	7	146 CLF	Walker	7
041 CLF	Dade	7	091 CLF	Long	7	147 CLF	Walton	7
042 CLF	Dawson	7	092 CLF	Lowndes	7	148 CLF	Ware	7
043 CLF	Decatur	7	093 CLF	Lumpkin	7	149 CLF	Warren	7
044ACLF	DeKalb (Atlanta)	8.5	094 CLF	Macon	7	150 CLF	Washington	7
044 CLF	Dekalb (Not Atlanta)	8	095 CLF	Madison	7	151 CLF	Wayne	7
045 CLF	Dodge	7	096 CLF	Marion	7	152 CLF	Webster	7
046 CLF	Dooly	7	097 CLF	McDuffie	7	153 CLF	Wheeler	6
047 CLF	Dougherty	7	098 CLF	McIntosh	7	154 CLF	White	7
048 CLF	Douglas	7	099 CLF	Meriwether	7	155 CLF	Whitfield	7
049 CLF	Early	7	100 CLF	Miller	7	156 CLF	Wilcox	7
050 CLF	Echols	7	101 CLF	Mitchell	7	157 CLF	Wilkes	7
051 CLF	Effingham	7	102 CLF	Monroe	7	158 CLF	Wilkinson	7
052 CLF	Elbert	7	103 CLF	Montgomery	7	159 CLF	Worth	7
053 CLF	Emanuel	7	104 CLF	Morgan	7			
054 CLF	Evans	7	105 CLF	Murray	7			

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

Additional rate charts are available at [dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming](http://dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming)