

# GEORGIA SALES AND USE TAX RATES

## Carrier Locomotive Fuel Rates

Effective January 1, 2025

[Policy Bulletin SUT-2021-02](#)

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                | 6    | 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     | 7.5  |
| 017 CLF | Burke                 | 6    | 066 CLF | Greene               | 7    | 122 CLF | Rockdale     | 7    |
| 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              | 7    | 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                | 6    | 133 CLF | Taylor       | 7    |
| 029 CLF | Clarke                | 7    | 078 CLF | Jackson              | 7    | 134 CLF | Telfair      | 7    |
| 030 CLF | Clay                  | 7    | 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 Cig 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        | 8    |
| 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      | 7    |
| 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).