

# GEORGIA SALES AND USE TAX RATES

## Carrier Locomotive Fuel Rates

**Effective July 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.

| <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           | 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            | 7.5         |
| 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                  | 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 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).