

# GEORGIA SALES AND USE TAX RATES

## Prepaid Local Tax Rates (Motor Fuel for Highway Use)

Effective April 1, 2023

Prepaid local tax is computed by multiplying the jurisdiction's tax rate on sales of motor fuel for highway use, listed below, by the average retail sales price for the applicable type of motor fuel by the number of gallons sold/used. The average retail sales prices are typically published semi-annually at [dor.georgia.gov/calculating-tax-motor-fuel](http://dor.georgia.gov/calculating-tax-motor-fuel).

<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 TE	Appling	3	054 TE	Evans	3	105 TE	Murray	3
002 TE	Atkinson	3	055	Fannin	3	106 TE	Muscogee	4
003 TE	Bacon	3	056	Fayette	3	107	Newton	3
004	Baker	3	057	Floyd	3	108 TE	Oconee	3
005	Baldwin	3	058	Forsyth	3	109 TE	Oglethorpe	3
006 TE	Banks	3	059	Franklin	3	110	Paulding	3
007	Barrow	3	060ATE	Fulton (Atlanta)	4.5	111 TE	Peach	3
008	Bartow	3	801 TE	Fulton (College Prk)	4	112	Pickens	3
009 TE	Ben Hill	3	802 TE	Fulton (East Point)	4	113 TE	Pierce	3
010 TE	Berrien	3	800 TE	Fulton (Hapeville)	4	114	Pike	3
011	Bibb	4	060 TE	Fulton*	3	115	Polk	3
012 TE	Bleckley	3	061	Gilmer	3	116	Pulaski	3
013 TE	Brantley	3	062 TE	Glascocock	3	117 TE	Putnam	3
014 TE	Brooks	3	063	Glynn	3	118 TE	Quitman	3
015 TE	Bryan	3	064	Gordon	3	119 TE	Rabun	3
016 TE	Bulloch	3	065 TE	Grady	3	120 TE	Randolph	3
017 TE	Burke	2	066 TE	Greene	3	121 TE	Richmond	3
018	Butts	3	067	Gwinnett	2	122	Rockdale	3
019 TE	Calhoun	3	068	Habersham	3	123 TE	Schley	3
020	Camden	3	069	Hall	3	124 TE	Screven	3
021 TE	Candler	3	070 TE	Hancock	3	125 TE	Seminole	3
022	Carroll	3	071 TE	Haralson	3	126 TE	Spalding	2
023	Catoosa	3	072 TE	Harris	3	127	Stephens	3
024 TE	Charlton	3	073	Hart	3	128 TE	Stewart	3
025	Chatham	3	074	Heard	3	129 TE	Sumter	3
026 TE	Chattahoochee	3	075 TE	Henry	3	130 TE	Talbot	3
027	Chattooga	3	076	Houston	3	131 TE	Taliaferro	3
028	Cherokee	2	077 TE	Irwin	3	132 TE	Tattnall	3
029 TE	Clarke	3	078	Jackson	3	133 TE	Taylor	3
030 TE	Clay	3	079	Jasper	3	134 TE	Telfair	3
804	Clayton (College Prk)	5	080 TE	Jeff Davis	3	135 TE	Terrell	3
031	Clayton (Not Clg Prk)	4	081 TE	Jefferson	3	136	Thomas	3
032 TE	Clinch	3	082 TE	Jenkins	3	137 TE	Tift	3
033	Cobb	2	083 TE	Johnson	3	138 TE	Toombs	3
034 TE	Coffee	3	084	Jones	3	139	Towns	3
035 TE	Colquitt	3	085 TE	Lamar	3	140 TE	Treutlen	3
036 TE	Columbia	3	086 TE	Lanier	3	141	Troup	3
037 TE	Cook	3	087 TE	Laurens	3	142 TE	Turner	3
038	Coweta	3	088 TE	Lee	3	143 TE	Twiggs	3
039 TE	Crawford	3	089 TE	Liberty	3	144	Union	3
040 TE	Crisp	3	090 TE	Lincoln	3	145 TE	Upson	3
041	Dade	3	091	Long	3	146	Walker	3
042	Dawson	3	092 TE	Lowndes	3	147	Walton	3
043 TE	Decatur	3	093 TE	Lumpkin	3	148 TE	Ware	2
044ATE	DeKalb (Atlanta)	4.5	094 TE	Macon	3	149 TE	Warren	3
044	Dekalb (Not Atlanta)	4	095 TE	Madison	3	150 TE	Washington	3
045 TE	Dodge	3	096 TE	Marion	3	151 TE	Wayne	3
046 TE	Dooly	3	097 TE	McDuffie	3	152 TE	Webster	3
047 TE	Dougherty	3	098 TE	McIntosh	3	153 TE	Wheeler	2
048	Douglas	3	099 TE	Meriwether	3	154	White	3
049 TE	Early	3	100 TE	Miller	3	155	Whitfield	3
050 TE	Echols	3	101 TE	Mitchell	3	156 TE	Wilcox	3
051 TE	Effingham	3	102 TE	Monroe	3	157 TE	Wilkes	3
052 TE	Elbert	3	103 TE	Montgomery	3	158	Wilkinson	3
053 TE	Emanuel	3	104 TE	Morgan	3	159 TE	Worth	3

\*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](http://dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming).