

**GEORGIA SALES AND USE TAX RATES**  
**Sales Exempt from Certain Local Taxes**  
**Effective April 1, 2024**

The state sales and use tax rate is 4% and is included in the jurisdiction rates below, if applicable.

**Jurisdiction Codes and Tax Rates for Sales Exempt from All TSPLOSTs**

<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	7	054 TE	Evans	7	105 TE	Murray	7
002 TE	Atkinson	7	060ATE	Fulton (Atlanta)	8.5	106 TE	Muscogee	8
003 TE	Bacon	7	803 TE	Fulton (Cent. Yards)	3.5	108 TE	Oconee	7
004 TE	Baker	7	801 TE	Fulton (College Prk)	8	109 TE	Oglethorpe	7
005 TE	Baldwin	7	802 TE	Fulton (East Point)	8	111 TE	Peach	7
006 TE	Banks	7	800 TE	Fulton (Hapeville)	8	113 TE	Pierce	7
007 TE	Barrow	7	060 TE	Fulton*	7	117 TE	Putnam	7
009 TE	Ben Hill	7	062 TE	Glascok	7	118 TE	Quitman	7
010 TE	Berrien	7	065 TE	Grady	7	119 TE	Rabun	7
012 TE	Bleckley	7	066 TE	Greene	7	120 TE	Randolph	7
013 TE	Brantley	7	070 TE	Hancock	6	121 TE	Richmond	7.5
014 TE	Brooks	7	071 TE	Haralson	7	123 TE	Schley	7
015 TE	Bryan	7	072 TE	Harris	7	124 TE	Screven	7
016 TE	Bulloch	7	075 TE	Henry	7	125 TE	Seminole	7
017 TE	Burke	6	077 TE	Irwin	7	126 TE	Spalding	6
019 TE	Calhoun	7	080 TE	Jeff Davis	7	128 TE	Stewart	7
021 TE	Candler	7	081 TE	Jefferson	7	129 TE	Sumter	7
024 TE	Charlton	7	082 TE	Jenkins	7	130 TE	Talbot	7
026 TE	Chattahoochee	7	083 TE	Johnson	7	131 TE	Taliaferro	7
029 TE	Clarke	7	085 TE	Lamar	7	132 TE	Tattnall	7
030 TE	Clay	6	086 TE	Lanier	7	133 TE	Taylor	7
032 TE	Clinch	7	087 TE	Laurens	7	134 TE	Telfair	7
034 TE	Coffee	7	088 TE	Lee	7	135 TE	Terrell	7
035 TE	Colquitt	7	089 TE	Liberty	7	137 TE	Tift	7
036 TE	Columbia	7	090 TE	Lincoln	7	138 TE	Toombs	7
037 TE	Cook	7	091 TE	Long	7	140 TE	Treutlen	7
039 TE	Crawford	7	092 TE	Lowndes	7	142 TE	Turner	7
040 TE	Crisp	7	093 TE	Lumpkin	7	143 TE	Twiggs	7
043 TE	Decatur	7	094 TE	Macon	7	145 TE	Upson	7
044ATE	DeKalb (Atlanta)	8.5	095 TE	Madison	7	146 TE	Walker	7
045 TE	Dodge	7	096 TE	Marion	7	148 TE	Ware	7
046 TE	Dooly	7	097 TE	McDuffie	7	149 TE	Warren	7
047 TE	Dougherty	7	098 TE	McIntosh	7	150 TE	Washington	7
049 TE	Early	7	099 TE	Meriwether	7	151 TE	Wayne	7
050 TE	Echols	7	100 TE	Miller	7	152 TE	Webster	7
051 TE	Effingham	7	101 TE	Mitchell	7	153 TE	Wheeler	6
052 TE	Elbert	7	102 TE	Monroe	7	156 TE	Wilcox	7
053 TE	Emanuel	7	103 TE	Montgomery	7	157 TE	Wilkes	7
			104 TE	Morgan	7	159 TE	Worth	7

**Miscellaneous Jurisdiction Codes and Tax Rates**

<u>Code</u>	<u>Jurisdiction</u>	<u>Applicable Sales/Use</u>	<u>Rate</u>	<u>Details</u>
031R	Clayton (Not Clg. Prk.)	Motor Vehicles	7	Exempt from MARTA
804R	Clayton (College Park)	Motor Vehicles	7	Exempt from MOST, MARTA
044F	DeKalb (Not Atlanta)	Exempt Food	3	Exempt from 4% state, SPLOST
044AR	DeKalb (Atlanta)	Motor Vehicles	7.9	Exempt from MOST
060AR	Fulton (Atlanta)	Motor Vehicles	7.9	Exempt from MOST
803R	Fulton (Cent. Park)	Motor Vehicles	2.9	Exempt from 4% state, MOST, LOST
801R	Fulton (College Park)	Motor Vehicles	7.75	Exempt from MOST
802R	Fulton (East Point)	Motor Vehicles	7.75	Exempt from MOST
800R	Fulton (Hapeville)	Motor Vehicles	7.75	Exempt from MOST
106R	Muscogee	Motor Vehicles (first \$5,000 of sales price)	8	Exempt from 2nd LOST
106RTE	Muscogee	Motor Vehicles (portion of sales price in excess of \$5,000)	7	Exempt from 2nd LOST, TSPLOST 1

In all other jurisdictions, exempt food is subject to all applicable local taxes.  
Generally, motor vehicles that are subject to TAVT are not subject to sales and use tax.

\*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).