

GEORGIA SALES AND USE TAX RATES
Prepaid Local Tax Rates (Motor Fuel for Highway Use)
Effective April 1, 2025

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.

| Code | Jurisdiction | Rate | Code | Jurisdiction | Rate | Code | Jurisdiction | Rate |
|-------------|-----------------------|-------------|-------------|----------------------|-------------|-------------|---------------------|-------------|
| 001 TE | Appling | 3 | 055 | Fannin | 3 | 106 TE | Muscogee | 4 |
| 002 TE | Atkinson | 3 | 056 | Fayette | 3 | 107 | Newton | 3 |
| 003 TE | Bacon | 3 | 057 | Floyd | 3 | 108 TE | Oconee | 3 |
| 004 TE | Baker | 3 | 058 | Forsyth | 3 | 109 TE | Oglethorpe | 3 |
| 005 TE | Baldwin | 3 | 059 | Franklin | 3 | 110 | Paulding | 3 |
| 006 TE | Banks | 3 | 060ATE | Fulton (Atlanta) | 4.5 | 111 TE | Peach | 3 |
| 007 TE | Barrow | 3 | 803 TE | Fulton (Cent. Yards) | 3.5 | 112 | Pickens | 3 |
| 008 | Bartow | 3 | 801 TE | Fulton (College Prk) | 4 | 113 TE | Pierce | 3 |
| 009 TE | Ben Hill | 3 | 802 TE | Fulton (East Point) | 4 | 114 | Pike | 3 |
| 010 TE | Berrien | 3 | 800 TE | Fulton (Hapeville) | 4 | 115 | Polk | 3 |
| 011 | Bibb | 4 | 060 TE | Fulton* | 3 | 116 TE | Pulaski | 3 |
| 012 TE | Bleckley | 3 | 061 | Gilmer | 3 | 117 TE | Putnam | 3 |
| 013 TE | Brantley | 3 | 062 TE | Glascocock | 3 | 118 TE | Quitman | 3 |
| 014 TE | Brooks | 3 | 063 | Glynn | 3 | 119 TE | Rabun | 3 |
| 015 TE | Bryan | 3 | 064 | Gordon | 3 | 120 TE | Randolph | 3 |
| 016 TE | Bulloch | 3 | 065 TE | Grady | 3 | 121 TE | Richmond | 3.5 |
| 017 TE | Burke | 2 | 066 TE | Greene | 3 | 122 | Rockdale | 3 |
| 018 | Butts | 3 | 067 | Gwinnett | 2 | 123 TE | Schley | 3 |
| 019 TE | Calhoun | 3 | 068 | Habersham | 3 | 124 TE | Screven | 3 |
| 020 | Camden | 3 | 069 | Hall | 3 | 125 TE | Seminole | 3 |
| 021 TE | Candler | 3 | 070 TE | Hancock | 3 | 126 TE | Spalding | 2 |
| 022 | Carroll | 3 | 071 TE | Haralson | 3 | 127 | Stephens | 3 |
| 023 | Catoosa | 3 | 072 TE | Harris | 3 | 128 TE | Stewart | 2 |
| 024 TE | Charlton | 3 | 073 | Hart | 3 | 129 TE | Sumter | 3 |
| 025 | Chatham | 3 | 074 | Heard | 3 | 130 TE | Talbot | 3 |
| 026 TE | Chattahoochee | 3 | 075 TE | Henry | 3 | 131 TE | Taliaferro | 3 |
| 027 | Chattooga | 3 | 076 | Houston | 3 | 132 TE | Tattall | 3 |
| 028 | Cherokee | 2 | 077 TE | Irwin | 3 | 133 TE | Taylor | 3 |
| 029 TE | Clarke | 3 | 078 | Jackson | 3 | 134 TE | Telfair | 2 |
| 030 TE | Clay | 3 | 079 | Jasper | 3 | 135 TE | Terrell | 3 |
| 804 | Clayton (College Prk) | 5 | 080 TE | Jeff Davis | 3 | 136 | Thomas | 3 |
| 031 | Clayton (Not Clg Prk) | 4 | 081 TE | Jefferson | 3 | 137 TE | Tift | 3 |
| 032 TE | Clinch | 3 | 082 TE | Jenkins | 3 | 138 TE | Toombs | 3 |
| 033 | Cobb | 2 | 083 TE | Johnson | 3 | 139 | Towns | 4 |
| 034 TE | Coffee | 3 | 084 | Jones | 3 | 140 TE | Treutlen | 3 |
| 035 TE | Colquitt | 3 | 085 TE | Lamar | 3 | 141 | Troup | 3 |
| 036 TE | Columbia | 3 | 086 TE | Lanier | 3 | 142 TE | Turner | 3 |
| 037 TE | Cook | 3 | 087 TE | Laurens | 3 | 143 TE | Twiggs | 3 |
| 038 | Coweta | 3 | 088 TE | Lee | 3 | 144 | Union | 3 |
| 039 | Crawford | 3 | 089 TE | Liberty | 3 | 145 TE | Upson | 3 |
| 040 TE | Crisp | 3 | 090 TE | Lincoln | 3 | 146 TE | Walker | 3 |
| 041 | Dade | 3 | 091 TE | Long | 3 | 147 | Walton | 3 |
| 042 TE | Dawson | 3 | 092 TE | Lowndes | 3 | 148 TE | Ware | 3 |
| 043 TE | Decatur | 3 | 093 TE | Lumpkin | 3 | 149 TE | Warren | 3 |
| 044ATE | DeKalb (Atlanta) | 4.5 | 094 TE | Macon | 3 | 150 TE | Washington | 3 |
| 044 | DeKalb (Not Atlanta) | 4 | 095 TE | Madison | 3 | 151 TE | Wayne | 3 |
| 045 TE | Dodge | 3 | 096 TE | Marion | 3 | 152 TE | Webster | 3 |
| 046 TE | Dooly | 3 | 097 TE | McDuffie | 3 | 153 TE | Wheeler | 3 |
| 047 TE | Dougherty | 3 | 098 | McIntosh | 3 | 154 | White | 3 |
| 048 | Douglas | 3 | 099 TE | Meriwether | 3 | 155 | Whitfield | 3 |
| 049 TE | Early | 3 | 100 TE | Miller | 3 | 156 TE | Wilcox | 3 |
| 050 TE | Echols | 3 | 101 TE | Mitchell | 3 | 157 TE | Wilkes | 3 |
| 051 TE | Effingham | 3 | 102 TE | Monroe | 3 | 158 | Wilkinson | 3 |
| 052 TE | Elbert | 3 | 103 TE | Montgomery | 3 | 159 TE | Worth | 3 |
| 053 TE | Emanuel | 3 | 104 TE | Morgan | 3 | | | |
| 054 TE | Evans | 3 | 105 TE | Murray | 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.