

**GEORGIA SALES AND USE TAX RATES**  
**Sales Exempt from Certain Local Taxes**  
**Effective January 1, 2022**

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	052 TE	Elbert	7	106 TE	Muscogee	7
002 TE	Atkinson	7	053 TE	Emanuel	7	109 TE	Oglethorpe	7
003 TE	Bacon	7	054 TE	Evans	7	113 TE	Pierce	7
006 TE	Banks	7	060 TE	Fulton (Not Atlanta)	7	117 TE	Putnam	7
009 TE	Ben Hill	7	060ATE	Fulton (In Atlanta)	8.5	118 TE	Quitman	7
010 TE	Berrien	7	062 TE	Glascocock	7	120 TE	Randolph	7
012 TE	Bleckley	7	065 TE	Grady	7	121 TE	Richmond	7
013 TE	Brantley	7	070 TE	Hancock	7	123 TE	Schley	7
014 TE	Brooks	7	071 TE	Haralson	7	125 TE	Seminole	7
015 TE	Bryan	7	072 TE	Harris	7	128 TE	Stewart	7
016 TE	Bulloch	7	077 TE	Irwin	7	129 TE	Sumter	7
017 TE	Burke	6	080 TE	Jeff Davis	7	130 TE	Talbot	7
019 TE	Calhoun	7	081 TE	Jefferson	7	131 TE	Taliaferro	7
021 TE	Candler	7	082 TE	Jenkins	7	132 TE	Tattnall	7
024 TE	Charlton	7	083 TE	Johnson	7	133 TE	Taylor	7
026 TE	Chattahoochee	7	086 TE	Lanier	7	134 TE	Telfair	7
029 TE	Clarke	7	087 TE	Laurens	7	135 TE	Terrell	7
030 TE	Clay	7	088 TE	Lee	7	137 TE	Tift	7
032 TE	Clinch	7	089 TE	Liberty	7	138 TE	Toombs	7
034 TE	Coffee	7	090 TE	Lincoln	7	140 TE	Treutlen	7
035 TE	Colquitt	7	091 TE	Long	7	142 TE	Turner	7
036 TE	Columbia	7	092 TE	Lowndes	7	145 TE	Upson	7
037 TE	Cook	7	093 TE	Lumpkin	7	146 TE	Walker	7
039 TE	Crawford	7	094 TE	Macon	7	148 TE	Ware	6
040 TE	Crisp	7	096 TE	Marion	7	149 TE	Warren	7
043 TE	Decatur	7	097 TE	McDuffie	7	150 TE	Washington	7
044ATE	DeKalb (In Atlanta)	8.5	098 TE	McIntosh	7	151 TE	Wayne	7
045 TE	Dodge	7	099 TE	Meriwether	7	152 TE	Webster	7
046 TE	Dooly	7	100 TE	Miller	7	153 TE	Wheeler	7
047 TE	Dougherty	7	101 TE	Mitchell	7	156 TE	Wilcox	7
049 TE	Early	7	103 TE	Montgomery	7	157 TE	Wilkes	7
050 TE	Echols	7	104 TE	Morgan	7	159 TE	Worth	7
051 TE	Effingham	7	105 TE	Murray	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	Motor Vehicles	7	Exempt from MARTA
044F	DeKalb (Not Atlanta)	Exempt Food	3	Exempt from 4% state tax, SPLOST
044AR	DeKalb (In Atlanta)	Motor Vehicles	7.9	Exempt from MOST
060AR	Fulton (In Atlanta)	Motor Vehicles	7.9	Exempt from MOST
106R	Muscogee	Motor Vehicles (first \$5,000 of sales price)	7	Exempt from 2nd LOST
106RTE	Muscogee	Motor Vehicles (portion of sales price in excess of \$5,000)	6	Exempt from 2nd LOST, TSPLOST 1
148TE1	Ware	Motor Vehicles (portion of sales price in excess of \$5,000)	7	Exempt from 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.