

GEORGIA SALES AND USE TAX RATES

Prepaid Local Tax Rates (Motor Fuel for Highway Use)

Effective January 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.

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

*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.