

GEORGIA SALES AND USE TAX RATES

Sales Exempt from Certain Local Taxes

Effective January 1, 2023

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

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

Miscellaneous Jurisdiction Codes and Tax Rates

Code	Jurisdiction	Applicable Sales/Use	Rate	Details
031R	Clayton (Not Clg. Prk.)	Motor Vehicles	7	Exempt from MARTA
044F	DeKalb (Not Atlanta)	Exempt Food	3	Exempt from 4% state tax, SPLOST
044AR	DeKalb (Atlanta)	Motor Vehicles	7.9	Exempt from MOST
060AR	Fulton (Atlanta)	Motor Vehicles	7.9	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
148TE1	Ware	Motor Vehicles (portion of sales price in excess of \$5,000)	7	Exempt from TSPLOST 1
800R	Fulton (Hapeville)	Motor Vehicles	7.75	Exempt from MOST
801R	Fulton (College Park)	Motor Vehicles	7.75	Exempt from MOST
802R	Fulton (East Point)	Motor Vehicles	7.75	Exempt from MOST
804R	Clayton (College Park)	Motor Vehicles	7	Exempt from MOST, MARTA

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.