

**GEORGIA SALES AND USE TAX RATES**  
**Prepaid Local Tax Rates (Motor Fuel for Highway Use)**  
**Effective January 1, 2024**

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](http://dor.georgia.gov/calculating-tax-motor-fuel).

<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	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	Baker	3	058	Forsyth	3	109 TE	Oglethorpe	3
005	Baldwin	3	059	Franklin	3	110	Paulding	3
006 TE	Banks	3	060ATE	Fulton (Atlanta)	4.5	111 TE	Peach	3
007	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	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
017 TE	Burke	2	066 TE	Greene	3	122	Rockdale	2
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	2	126 TE	Spalding	2
022	Carroll	3	071 TE	Haralson	3	127	Stephens	3
023	Catoosa	3	072 TE	Harris	3	128 TE	Stewart	3
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	Tattnall	3
028	Cherokee	2	077 TE	Irwin	3	133 TE	Taylor	2
029 TE	Clarke	3	078	Jackson	3	134 TE	Telfair	3
030 TE	Clay	2	079	Jasper	3	135 TE	Terrell	3
804	Clayton (College Prk)	5	080 TE	Jeff Davis	3	136	Thomas	3
031	Clayton (Not Cig 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	3
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 TE	Crawford	3	089 TE	Liberty	3	145 TE	Upson	3
040 TE	Crisp	3	090 TE	Lincoln	3	146	Walker	3
041	Dade	3	091	Long	3	147	Walton	3
042	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	2
047 TE	Dougherty	3	098 TE	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](http://dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming).