

GEORGIA SALES AND USE TAX RATES
Sales Exempt from Certain Local Taxes
Effective January 1, 2025

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	053 TE	Emanuel	7	104 TE	Morgan	7
002 TE	Atkinson	7	054 TE	Evans	7	106 TE	Muscogee	8
003 TE	Bacon	7	060ATE	Fulton (Atlanta)	8.5	108 TE	Oconee	7
004 TE	Baker	7	803 TE	Fulton (Cent. Yards)	3.5	109 TE	Oglethorpe	7
005 TE	Baldwin	7	801 TE	Fulton (College Prk)	8	111 TE	Peach	7
006 TE	Banks	7	802 TE	Fulton (East Point)	8	113 TE	Pierce	7
007 TE	Barrow	7	800 TE	Fulton (Hapeville)	8	117 TE	Putnam	7
009 TE	Ben Hill	7	060 TE	Fulton*	7	118 TE	Quitman	7
010 TE	Berrien	7	062 TE	Glascok	7	119 TE	Rabun	7
012 TE	Bleckley	7	065 TE	Grady	7	120 TE	Randolph	7
013 TE	Brantley	7	066 TE	Greene	7	121 TE	Richmond	7.5
014 TE	Brooks	7	070 TE	Hancock	7	123 TE	Schley	7
015 TE	Bryan	7	071 TE	Haralson	7	124 TE	Screven	7
016 TE	Bulloch	7	072 TE	Harris	7	125 TE	Seminole	7
017 TE	Burke	6	075 TE	Henry	7	126 TE	Spalding	6
019 TE	Calhoun	7	077 TE	Irwin	6	128 TE	Stewart	7
021 TE	Candler	7	080 TE	Jeff Davis	7	129 TE	Sumter	7
024 TE	Charlton	7	081 TE	Jefferson	7	130 TE	Talbot	7
026 TE	Chattahoochee	7	082 TE	Jenkins	7	131 TE	Taliaferro	7
029 TE	Clarke	7	083 TE	Johnson	7	132 TE	Tattnall	7
030 TE	Clay	7	085 TE	Lamar	7	133 TE	Taylor	7
032 TE	Clinch	7	086 TE	Lanier	7	134 TE	Telfair	7
034 TE	Coffee	7	087 TE	Laurens	7	135 TE	Terrell	7
035 TE	Colquitt	7	088 TE	Lee	7	137 TE	Tift	7
036 TE	Columbia	7	089 TE	Liberty	7	138 TE	Toombs	7
037 TE	Cook	7	090 TE	Lincoln	7	140 TE	Treutlen	7
039 TE	Crawford	7	091 TE	Long	7	142 TE	Turner	7
040 TE	Crisp	7	092 TE	Lowndes	7	143 TE	Twiggs	7
042 TE	Dawson	7	093 TE	Lumpkin	7	145 TE	Upson	7
043 TE	Decatur	7	094 TE	Macon	7	146 TE	Walker	7
044ATE	DeKalb (Atlanta)	8.5	095 TE	Madison	7	148 TE	Ware	7
045 TE	Dodge	7	096 TE	Marion	7	149 TE	Warren	7
046 TE	Dooly	7	097 TE	McDuffie	7	150 TE	Washington	7
047 TE	Dougherty	7	098 TE	McIntosh	7	151 TE	Wayne	7
049 TE	Early	7	099 TE	Meriwether	7	152 TE	Webster	7
050 TE	Echols	7	100 TE	Miller	7	153 TE	Wheeler	7
051 TE	Effingham	7	101 TE	Mitchell	7	156 TE	Wilcox	7
052 TE	Elbert	7	102 TE	Monroe	7	157 TE	Wilkes	7
			103 TE	Montgomery	7	159 TE	Worth	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 (Not Clg. Prk.)	Motor Vehicles	7	Exempt from MARTA
804R	Clayton (College Park)	Motor Vehicles	7	Exempt from MOST, MARTA
044F	DeKalb (Not Atlanta)	Exempt Food	3	Exempt from 4% state, SPLOST
044AR	DeKalb (Atlanta)	Motor Vehicles	7.9	Exempt from MOST
060AR	Fulton (Atlanta)	Motor Vehicles	7.9	Exempt from MOST
803R	Fulton (Cent. Park)	Motor Vehicles	2.9	Exempt from 4% state, MOST, LOST
801R	Fulton (College Park)	Motor Vehicles	7.75	Exempt from MOST
802R	Fulton (East Point)	Motor Vehicles	7.75	Exempt from MOST
800R	Fulton (Hapeville)	Motor Vehicles	7.75	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

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.