

GEORGIA SALES AND USE TAX RATES

Prepaid Local Tax Rates (Motor Fuel for Highway Use)

Effective January 1, 2026

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.

*Fulton County outside of Atlanta, Hapeville, College Park, and East Point

Code	Jurisdiction	Rate	Code	Jurisdiction	Rate	Code	Jurisdiction	Rate
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	TE Baker	3	058	Forsyth	3	109	TE Oglethorpe	4
005	TE Baldwin	3	059	Franklin	3	110	Paulding	3
006	TE Banks	4	060A	TE Fulton (Atlanta)	4.5	111	TE Peach	4
007	TE 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	4	800	TE Fulton (Hapeville)	4	115	Polk	3
011	Bibb	3	060	TE Fulton*	3	116	TE Pulaski	3
012	TE Bleckley	3	061	Gilmer	3	117	TE Putnam	2
013	TE Brantley	3	062	TE Glascock	3	118	TE Quitman	3
014	TE Brooks	3	063	Glynn	3	119	Rabun	3
015	TE Bryan	4	064	Gordon	4	120	TE Randolph	3
016	TE Bulloch	4	065	TE Grady	3	121	TE Richmond	3.5
017	TE Burke	2	066	TE Greene	3	122	Rockdale	3
018	Butts	4	067	Gwinnett	2	123	TE Schley	4
019	TE Calhoun	3	068	Habersham	3	124	TE Screven	3
020	Camden	3	069	Hall	3	125	TE Seminole	3
021	TE Candler	4	070	TE Hancock	3	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	2	073	Hart	3	129	TE Sumter	3
025	Chatham	3	074	Heard	3	130	TE Talbot	3
026	TE Chattahoochee	4	075	TE Henry	3	131	TE Taliaferro	3
027	Chattooga	4	076	Houston	3	132	TE Tattnall	3
028	Cherokee	2	077	TE Irwin	3	133	TE Taylor	3
029	TE Clarke	3	078	Jackson	3	134	TE Telfair	3
030	TE Clay	4	079	Jasper	4	135	TE Terrell	3
804	Clayton (College Prk)	5	080	TE Jeff Davis	3	136	Thomas	4
031	Clayton (Not Cig Prk)	4	081	TE Jefferson	4	137	TE Tift	3
032	TE Clinch	2	082	TE Jenkins	3	138	TE Toombs	3
033	Cobb	2	083	TE Johnson	3	139	Towns	4
034	TE Coffee	3	084	Jones	3	140	TE Treutlen	3
035	TE Colquitt	4	085	TE Lamar	4	141	Troup	3
036	TE Columbia	3	086	TE Lanier	3	142	TE Turner	4
037	TE Cook	4	087	TE Laurens	3	143	TE Twiggs	3
038	Coweta	4	088	TE Lee	3	144	Union	3
039	Crawford	3	089	Liberty	4	145	TE Upson	4
040	TE Crisp	3	090	TE Lincoln	4	146	TE Walker	3
041	Dade	3	091	TE Long	4	147	Walton	3
042	TE Dawson	3	092	TE Lowndes	3	148	TE Ware	3
043	TE Decatur	4	093	TE Lumpkin	3	149	TE Warren	4
044A	TE DeKalb (Atlanta)	4.5	094	TE Macon	3	150	TE Washington	4
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	4	153	TE Wheeler	3
047	TE Dougherty	3	098	McIntosh	3	154	White	4
048	Douglas	3	099	TE Meriwether	3	155	Whitfield	3
049	TE Early	3	100	TE Miller	4	156	TE Wilcox	3
050	TE Echols	3	101	TE Mitchell	3	157	TE Wilkes	4
051	TE Effingham	3	102	TE Monroe	2	158	Wilkinson	3
052	TE Elbert	4	103	TE Montgomery	3	159	TE Worth	3
053	TE Emanuel	4	104	TE Morgan	3			
054	TE Evans	4	105	TE Murray	4			

Additional rate charts and up-to-date changes are available at dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming.