

**GEORGIA SALES AND USE TAX RATES**  
**Sales Exempt from Certain Local Taxes**  
**Effective January 1, 2026**

The state sales and use tax rate is 4% and is included in the jurisdiction rates below, if applicable.

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

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**Miscellaneous Jurisdiction Codes and Tax Rates**

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<u>Code</u>	<u>Jurisdiction</u>	<u>Applicable Sales/Use</u>	<u>Rate</u>	<u>Details</u>
804R	Clayton (College Park)	Motor Vehicles	8	Exempt from MOST
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. Yards)	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, TSPLOST1

