

GEORGIA SALES AND USE TAX RATES

Sales Exempt from Certain Local Taxes

Effective July 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	803 TE	Fulton (Cent. Yards)	3.5	106 TE	Muscogee	8
002 TE	Atkinson	7	801 TE	Fulton (College Prk)	8	108 TE	Oconee	7
003 TE	Bacon	7	802 TE	Fulton (East Point)	8	109 TE	Oglethorpe	7
006 TE	Banks	7	800 TE	Fulton (Hapeville)	8	111 TE	Peach	7
009 TE	Ben Hill	7	060 TE	Fulton*	7	113 TE	Pierce	7
010 TE	Berrien	7	062 TE	Glascok	7	117 TE	Putnam	7
012 TE	Bleckley	7	065 TE	Grady	7	118 TE	Quitman	7
013 TE	Brantley	7	066 TE	Greene	7	119 TE	Rabun	7
014 TE	Brooks	7	070 TE	Hancock	7	120 TE	Randolph	7
015 TE	Bryan	7	071 TE	Haralson	7	121 TE	Richmond	7
016 TE	Bulloch	7	072 TE	Harris	7	123 TE	Schley	7
017 TE	Burke	6	075 TE	Henry	7	124 TE	Screven	7
019 TE	Calhoun	7	077 TE	Irwin	7	125 TE	Seminole	7
021 TE	Candler	7	080 TE	Jeff Davis	7	126 TE	Spalding	6
024 TE	Charlton	7	081 TE	Jefferson	7	128 TE	Stewart	7
026 TE	Chattahoochee	7	082 TE	Jenkins	7	129 TE	Sumter	7
029 TE	Clarke	7	083 TE	Johnson	7	130 TE	Talbot	7
030 TE	Clay	7	085 TE	Lamar	7	131 TE	Taliaferro	7
032 TE	Clinch	7	086 TE	Lanier	7	132 TE	Tattnall	7
034 TE	Coffee	7	087 TE	Laurens	7	133 TE	Taylor	6
035 TE	Colquitt	7	088 TE	Lee	7	134 TE	Telfair	7
036 TE	Columbia	7	089 TE	Liberty	7	135 TE	Terrell	7
037 TE	Cook	7	090 TE	Lincoln	7	137 TE	Tift	7
039 TE	Crawford	7	092 TE	Lowndes	7	138 TE	Toombs	7
040 TE	Crisp	7	093 TE	Lumpkin	7	140 TE	Treutlen	7
043 TE	Decatur	7	094 TE	Macon	7	142 TE	Turner	7
044ATE	DeKalb (Atlanta)	8.5	095 TE	Madison	7	143 TE	Twiggs	7
045 TE	Dodge	7	096 TE	Marion	7	145 TE	Upson	7
046 TE	Dooly	7	097 TE	McDuffie	7	148 TE	Ware	7
047 TE	Dougherty	7	098 TE	McIntosh	7	149 TE	Warren	7
049 TE	Early	7	099 TE	Meriwether	7	150 TE	Washington	7
050 TE	Echols	7	100 TE	Miller	7	151 TE	Wayne	7
051 TE	Effingham	7	101 TE	Mitchell	7	152 TE	Webster	7
052 TE	Elbert	7	102 TE	Monroe	7	153 TE	Wheeler	6
053 TE	Emanuel	7	103 TE	Montgomery	7	156 TE	Wilcox	7
054 TE	Evans	7	104 TE	Morgan	7	157 TE	Wilkes	7
060ATE	Fulton (Atlanta)	8.5	105 TE	Murray	7	159 TE	Worth	7

Miscellaneous Jurisdiction Codes and Tax Rates

Code	Jurisdiction	Applicable Sales/Use	Rate	Details
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](https://www.dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming).