

**GEORGIA SALES AND USE TAX RATES**  
**Prepaid Local Tax Rates (Motor Fuel for Highway Use)**  
**Effective October 1, 2021**

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).

<b>Code</b>	<b>Jurisdiction</b>	<b>Rate</b>	<b>Code</b>	<b>Jurisdiction</b>	<b>Rate</b>	<b>Code</b>	<b>Jurisdiction</b>	<b>Rate</b>
001 TE	Appling	3	054 TE	Evans	3	107	Newton	3
002 TE	Atkinson	3	055	Fannin	3	108	Oconee	3
003 TE	Bacon	3	056	Fayette	3	109 TE	Oglethorpe	3
004	Baker	3	057	Floyd	3	110	Paulding	3
005	Baldwin	3	058	Forsyth	3	111	Peach	3
006 TE	Banks	3	059	Franklin	3	112	Pickens	3
007	Barrow	3	060 TE	Fulton (Not Atlanta)	3	113 TE	Pierce	3
008	Bartow	3	060ATE	Fulton (In Atlanta)	4.5	114	Pike	3
009 TE	Ben Hill	3	061	Gilmer	3	115	Polk	3
010 TE	Berrien	3	062 TE	Glascocock	3	116	Pulaski	3
011	Bibb	3	063	Glynn	2	117 TE	Putnam	3
012 TE	Bleckley	3	064	Gordon	3	118 TE	Quitman	3
013 TE	Brantley	3	065 TE	Grady	3	119	Rabun	3
014 TE	Brooks	3	066	Greene	3	120 TE	Randolph	3
015 TE	Bryan	3	067	Gwinnett	2	121 TE	Richmond	3
016 TE	Bulloch	3	068	Habersham	3	122	Rockdale	3
017 TE	Burke	2	069	Hall	3	123 TE	Schley	3
018	Butts	3	070 TE	Hancock	3	124	Screven	3
019 TE	Calhoun	3	071 TE	Haralson	3	125 TE	Seminole	3
020	Camden	3	072 TE	Harris	3	126	Spalding	3
021 TE	Candler	3	073	Hart	3	127	Stephens	3
022	Carroll	3	074	Heard	3	128 TE	Stewart	3
023	Catoosa	3	075	Henry	3	129 TE	Sumter	3
024 TE	Charlton	3	076	Houston	3	130 TE	Talbot	3
025	Chatham	3	077 TE	Irwin	3	131 TE	Taliaferro	3
026 TE	Chattahoochee	3	078	Jackson	3	132 TE	Tattnall	3
027	Chattooga	3	079	Jasper	3	133 TE	Taylor	3
028	Cherokee	2	080 TE	Jeff Davis	3	134 TE	Telfair	3
029 TE	Clarke	3	081 TE	Jefferson	3	135 TE	Terrell	3
030 TE	Clay	3	082 TE	Jenkins	3	136	Thomas	3
031	Clayton	4	083 TE	Johnson	3	137 TE	Tift	3
032 TE	Clinch	3	084	Jones	3	138 TE	Toombs	3
033	Cobb	2	085	Lamar	3	139	Towns	3
034 TE	Coffee	3	086 TE	Lanier	3	140 TE	Treutlen	3
035 TE	Colquitt	3	087 TE	Laurens	3	141	Troup	3
036 TE	Columbia	3	088 TE	Lee	3	142 TE	Turner	3
037 TE	Cook	3	089 TE	Liberty	3	143	Twiggs	3
038	Coweta	3	090 TE	Lincoln	3	144	Union	3
039 TE	Crawford	3	091 TE	Long	3	145 TE	Upson	3
040 TE	Crisp	3	092 TE	Lowndes	3	146 TE	Walker	3
041	Dade	3	093 TE	Lumpkin	3	147	Walton	3
042	Dawson	3	094 TE	Macon	3	148 TE	Ware	2
043 TE	Decatur	3	095	Madison	3	149 TE	Warren	3
044	DeKalb (Not Atlanta)	4	096 TE	Marion	3	150 TE	Washington	3
044ATE	DeKalb (In Atlanta)	4.5	097 TE	McDuffie	3	151 TE	Wayne	3
045 TE	Dodge	3	098 TE	McIntosh	3	152 TE	Webster	3
046 TE	Dooly	3	099 TE	Meriwether	3	153 TE	Wheeler	3
047 TE	Dougherty	3	100 TE	Miller	3	154	White	3
048	Douglas	3	101 TE	Mitchell	3	155	Whitfield	3
049 TE	Early	3	102	Monroe	3	156 TE	Wilcox	3
050 TE	Echols	3	103 TE	Montgomery	3	157 TE	Wilkes	3
051 TE	Effingham	3	104 TE	Morgan	3	158	Wilkinson	3
052 TE	Elbert	3	105 TE	Murray	3	159 TE	Worth	3
053 TE	Emanuel	3	106 TE	Muscogee	3			