

# GEORGIA SALES AND USE TAX RATES

## Prepaid Local Tax Rates (Motor Fuel for Highway Use)

Effective October 1, 2022

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).

Code	Jurisdiction	Rate	Code	Jurisdiction	Rate	Code	Jurisdiction	Rate
001 TE	Appling	3	056	Fayette	3	111 TE	Peach	3
002 TE	Atkinson	3	057	Floyd	3	112	Pickens	3
003 TE	Bacon	3	058	Forsyth	3	113 TE	Pierce	3
004	Baker	3	059	Franklin	3	114	Pike	3
005	Baldwin	3	060 TE	Fulton*	3	115	Polk	3
006 TE	Banks	3	060ATE	Fulton (Atlanta)	4.5	116	Pulaski	3
007	Barrow	3	061	Gilmer	3	117 TE	Putnam	3
008	Bartow	3	062 TE	Glascocock	3	118 TE	Quitman	3
009 TE	Ben Hill	3	063	Glynn	2	119 TE	Rabun	3
010 TE	Berrien	3	064	Gordon	3	120 TE	Randolph	3
011	Bibb	4	065 TE	Grady	3	121 TE	Richmond	3
012 TE	Bleckley	3	066 TE	Greene	3	122	Rockdale	3
013 TE	Brantley	3	067	Gwinnett	2	123 TE	Schley	3
014 TE	Brooks	3	068	Habersham	3	124 TE	Screven	3
015 TE	Bryan	3	069	Hall	3	125 TE	Seminole	3
016 TE	Bulloch	3	070 TE	Hancock	3	126 TE	Spalding	2
017 TE	Burke	2	071 TE	Haralson	3	127	Stephens	3
018	Butts	3	072 TE	Harris	3	128 TE	Stewart	3
019	Calhoun	3	073	Hart	3	129 TE	Sumter	3
020	Camden	3	074	Heard	3	130 TE	Talbot	3
021 TE	Candler	3	075 TE	Henry	3	131 TE	Taliaferro	3
022	Carroll	3	076	Houston	3	132 TE	Tattnall	3
023	Catoosa	3	077 TE	Irwin	3	133 TE	Taylor	3
024 TE	Charlton	3	078	Jackson	3	134 TE	Telfair	3
025	Chatham	3	079	Jasper	3	135 TE	Terrell	3
026 TE	Chattahoochee	3	080 TE	Jeff Davis	3	136	Thomas	3
027	Chattooga	3	081 TE	Jefferson	3	137 TE	Tift	3
028	Cherokee	2	082 TE	Jenkins	3	138 TE	Toombs	3
029 TE	Clarke	3	083 TE	Johnson	3	139	Towns	3
030 TE	Clay	3	084	Jones	3	140 TE	Treutlen	3
031	Clayton (Not Clg Prk)	4	085 TE	Lamar	3	141	Troup	3
032 TE	Clinch	3	086 TE	Lanier	3	142 TE	Turner	3
033	Cobb	2	087 TE	Laurens	3	143	Twiggs	3
034 TE	Coffee	3	088 TE	Lee	3	144	Union	3
035 TE	Colquitt	3	089 TE	Liberty	3	145 TE	Upson	3
036 TE	Columbia	3	090 TE	Lincoln	3	146	Walker	3
037 TE	Cook	3	091 TE	Long	3	147	Walton	3
038	Coweta	3	092 TE	Lowndes	3	148 TE	Ware	2
039 TE	Crawford	3	093 TE	Lumpkin	3	149 TE	Warren	3
040 TE	Crisp	3	094 TE	Macon	3	150 TE	Washington	3
041	Dade	3	095 TE	Madison	3	151 TE	Wayne	3
042	Dawson	3	096 TE	Marion	3	152 TE	Webster	3
043 TE	Decatur	3	097 TE	McDuffie	3	153 TE	Wheeler	3
044	DeKalb (Not Atlanta)	4	098 TE	McIntosh	3	154	White	3
044ATE	DeKalb (Atlanta)	4.5	099 TE	Meriwether	3	155	Whitfield	3
045 TE	Dodge	3	100 TE	Miller	3	156 TE	Wilcox	3
046 TE	Dooly	3	101 TE	Mitchell	3	157 TE	Wilkes	3
047 TE	Dougherty	3	102 TE	Monroe	3	158	Wilkinson	3
048	Douglas	3	103 TE	Montgomery	3	159 TE	Worth	3
049 TE	Early	3	104 TE	Morgan	3	800 TE	Fulton (Hapeville)	4
050 TE	Echols	3	105 TE	Murray	3	801 TE	Fulton (College Prk)	4
051 TE	Effingham	3	106 TE	Muscogee	4	802 TE	Fulton (East Point)	4
052 TE	Elbert	3	107	Newton	3	804	Clayton (College Prk)	5
053 TE	Emanuel	3	108	Oconee	3			
054 TE	Evans	3	109 TE	Oglethorpe	3			
055	Fannin	3	110	Paulding	3			

\*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](http://dor.georgia.gov/sales-tax-rates-current-historical-and-upcoming).