

GEORGIA SALES AND USE TAX RATE CHART

Effective January 1, 2023

Code 000 - The state sales and use tax rate is 4% and is included in the jurisdiction rates below.

| Code | Jurisdiction | Rate | Type | Code | Jurisdiction | Rate | Type | Code | Jurisdiction | Rate | Type |
|------|-----------------------|------|------------|------|------------------|------|-----------|------|-----------------------|------|----------|
| 001 | Appling | 8 | LE S T | 056 | Fayette | 7 | LE S | 111 | Peach | 8 | LE S T2 |
| 002 | Atkinson | 8 | LE S T | 057 | Floyd | 7 | LE S | 112 | Pickens | 7 | LE S |
| 003 | Bacon | 8 | LE S T | 058 | Forsyth | 7 | LE S | 113 | Pierce | 8 | LE S T |
| 004 | Baker | 7 | LE S | 059 | Franklin | 7 | LE S | 114 | Pike | 7 | LE S |
| 005 | Baldwin | 7 | LE S | 060 | Fulton* | 7.75 | MLE Tf | 115 | Polk | 7 | LE S |
| 006 | Banks | 8 | LE S T2 | 060A | Fulton (Atlanta) | 8.9 | MLE O mTa | 116 | Pulaski | 7 | LE S |
| 007 | Barrow | 7 | LE S | 061 | Gilmer | 7 | LE S | 117 | Putnam | 8 | LE S T2 |
| 008 | Bartow | 7 | LE S | 062 | Glascocok | 8 | LE S T | 118 | Quitman | 8 | LE S T |
| 009 | Ben Hill | 8 | LE S T | 063 | Glynn | 6 | LE | 119 | Rabun | 8 | LE S T2 |
| 010 | Berrien | 8 | LE S T | 064 | Gordon | 7 | LE S | 120 | Randolph | 8 | LE S T |
| 011 | Bibb | 8 | LE SO | 065 | Grady | 8 | LE S T2 | 121 | Richmond | 8 | LE S T |
| 012 | Bleckley | 8 | LE S T | 066 | Greene | 8 | LE S T2 | 122 | Rockdale | 7 | EHS |
| 013 | Brantley | 8 | LE S T | 067 | Gwinnett | 6 | E S | 123 | Schley | 8 | LE S T |
| 014 | Brooks | 8 | LE S T | 068 | Habersham | 7 | LE S | 124 | Screven | 8 | LE S T2 |
| 015 | Bryan | 8 | LE S T2 | 069 | Hall | 7 | LE S | 125 | Seminole | 8 | LE S T2 |
| 016 | Bulloch | 8 | LE S T2 | 070 | Hancock | 8 | LE S T | 126 | Spalding | 7 | LE T2 |
| 017 | Burke | 7 | L S T | 071 | Haralson | 8 | LE S T2 | 127 | Stephens | 7 | LE S |
| 018 | Butts | 7 | LE S | 072 | Harris | 8 | LE S T | 128 | Stewart | 8 | LE S T |
| 019 | Calhoun | 7 | LE S | 073 | Hart | 7 | LE S | 129 | Sumter | 8 | LE S T |
| 020 | Camden | 7 | LE S | 074 | Heard | 7 | LE S | 130 | Talbot | 8 | LE S T |
| 021 | Candler | 8 | LE S T | 075 | Henry | 8 | LE S T2 | 131 | Taliaferro | 8 | LE S T |
| 022 | Carroll | 7 | LE S | 076 | Houston | 7 | LE S | 132 | Tattnall | 8 | LE S T |
| 023 | Catoosa | 7 | LE S | 077 | Irwin | 8 | LE S T | 133 | Taylor | 8 | LE S T |
| 024 | Charlton | 8 | LE S T | 078 | Jackson | 7 | LE S | 134 | Telfair | 8 | LE S T |
| 025 | Chatham | 7 | LE S | 079 | Jasper | 7 | LE S | 135 | Terrell | 8 | LE S T2 |
| 026 | Chattahoochee | 8 | LE S T | 080 | Jeff Davis | 8 | LE S T | 136 | Thomas | 7 | LE S |
| 027 | Chattooga | 7 | LE S | 081 | Jefferson | 8 | LE S T | 137 | Tift | 8 | LE S T |
| 028 | Cherokee | 6 | E S | 082 | Jenkins | 8 | LE S T | 138 | Toombs | 8 | LE S T |
| 029 | Clarke | 8 | LE S T2 | 083 | Johnson | 8 | LE S T | 139 | Towns | 7 | L SO |
| 030 | Clay | 8 | LE S T | 084 | Jones | 7 | LE S | 140 | Treutlen | 8 | LE S T |
| 031 | Clayton (Not Clg Prk) | 8 | MLE S | 085 | Lamar | 8 | LE S T2 | 141 | Troup | 7 | LE S |
| 032 | Clinch | 8 | LE S T | 086 | Lanier | 8 | LE S T | 142 | Turner | 8 | LE S T |
| 033 | Cobb | 6 | E S | 087 | Laurens | 8 | LE S T | 143 | Twiggs | 7 | LE S |
| 034 | Coffee | 8 | LE S T | 088 | Lee | 8 | LE S T2 | 144 | Union | 7 | LE S |
| 035 | Colquitt | 8 | LE S T2 | 089 | Liberty | 8 | LE S T2 | 145 | Upson | 8 | LE S T2 |
| 036 | Columbia | 8 | LE S T | 090 | Lincoln | 8 | LE S T | 146 | Walker | 7 | LE S |
| 037 | Cook | 8 | LE S T | 091 | Long | 8 | LE S T2 | 147 | Walton | 7 | LE S |
| 038 | Coweta | 7 | LE S | 092 | Lowndes | 8 | LE S T | 148 | Ware | 8 | LE T T2 |
| 039 | Crawford | 8 | LE S T2 | 093 | Lumpkin | 8 | LE S T2 | 149 | Warren | 8 | LE S T |
| 040 | Crisp | 8 | LE S T | 094 | Macon | 8 | LE S T | 150 | Washington | 8 | LE S T |
| 041 | Dade | 7 | LE S | 095 | Madison | 8 | LE S T2 | 151 | Wayne | 8 | LE S T |
| 042 | Dawson | 7 | LE S | 096 | Marion | 8 | LE S T | 152 | Webster | 8 | LE S T |
| 043 | Decatur | 8 | LE S T2 | 097 | McDuffie | 8 | LE S T | 153 | Wheeler | 8 | LE S T |
| 044 | DeKalb (Not Atlanta) | 8 | M EHS | 098 | McIntosh | 8 | LE S T2 | 154 | White | 7 | LE S |
| 044A | DeKalb (Atlanta) | 8.9 | M EH O mTa | 099 | Meriwether | 8 | LE S T2 | 155 | Whitfield | 7 | LE S |
| 045 | Dodge | 8 | LE S T | 100 | Miller | 8 | LE S T2 | 156 | Wilcox | 8 | LE S T |
| 046 | Dooly | 8 | LE S T | 101 | Mitchell | 8 | LE S T2 | 157 | Wilkes | 8 | LE S T |
| 047 | Dougherty | 8 | LE S T2 | 102 | Monroe | 8 | LE S T2 | 158 | Wilkinson | 7 | LE S |
| 048 | Douglas | 7 | LE S | 103 | Montgomery | 8 | LE S T | 159 | Worth | 8 | LE S T2 |
| 049 | Early | 8 | LE S T2 | 104 | Morgan | 8 | LE S T2 | 800 | Fulton (Hapeville) | 8.75 | MLE O Tf |
| 050 | Echols | 8 | LE S T | 105 | Murray | 8 | LE S T2 | 801 | Fulton (College Prk) | 8.75 | MLE O Tf |
| 051 | Effingham | 8 | LE S T2 | 106 | Muscogee | 9 | LE SOT | 802 | Fulton (East Point) | 8.75 | MLE O Tf |
| 052 | Elbert | 8 | LE S T2 | 107 | Newton | 7 | LE S | 804 | Clayton (College Prk) | 9 | MLE SO |
| 053 | Emanuel | 8 | LE S T | 108 | Oconee | 7 | LE S | | | | |
| 054 | Evans | 8 | LE S T | 109 | Oglethorpe | 8 | LE S T2 | | | | |
| 055 | Fannin | 7 | LE S | 110 | Paulding | 7 | LE S | | | | |

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

M = MARTA
L = LOST
E = Educational
H = HOST or EHOST

S = SPLOST
O = Other (MOST, 2nd LOST, or constitutional)
T = TSPLOST 1
m = Local MARTA (Atlanta MARTA)

T2 = TSPLOST 2
Tf = Fulton TSPLOST
Ta = Atlanta TSPLOST

Code Jurisdiction

Rate Type

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