

**GEORGIA SALES AND USE TAX RATES**  
**Prepaid Local Tax Rates (Motor Fuel for Highway Use)**  
**Effective January 1, 2019**

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. The average retail sales prices are typically published semi-annually at [dor.georgia.gov/motor-fuel-policy-bulletins](http://dor.georgia.gov/motor-fuel-policy-bulletins).

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