

GEORGIA SALES AND USE TAX RATES

Sales Exempt from Certain Local Taxes

Effective January 1, 2020

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	052 TE	Elbert	7	120 TE	Randolph	7
002 TE	Atkinson	7	053 TE	Emanuel	7	121 TE	Richmond	7
003 TE	Bacon	7	054 TE	Evans	7	123 TE	Schley	7
006 TE	Banks	7	060 TE	Fulton (Not Atlanta)	7	125 TE	Seminole	7
009 TE	Ben Hill	7	060ATE	Fulton (In Atlanta)	8.5	128 TE	Stewart	7
010 TE	Berrien	7	062 TE	Glascocock	7	129 TE	Sumter	7
012 TE	Bleckley	7	070 TE	Hancock	7	130 TE	Talbot	7
013 TE	Brantley	7	071 TE	Haralson	7	131 TE	Taliaferro	7
014 TE	Brooks	7	072 TE	Harris	7	132 TE	Tattnall	7
015 TE	Bryan	7	077 TE	Irwin	7	133 TE	Taylor	7
016 TE	Bulloch	7	080 TE	Jeff Davis	7	134 TE	Telfair	7
017 TE	Burke	6	081 TE	Jefferson	7	135 TE	Terrell	7
019 TE	Calhoun	7	082 TE	Jenkins	7	137 TE	Tift	7
021 TE	Candler	7	083 TE	Johnson	6	138 TE	Toombs	7
024 TE	Charlton	7	086 TE	Lanier	7	140 TE	Treutlen	7
026 TE	Chattahoochee	7	087 TE	Laurens	7	142 TE	Turner	7
029 TE	Clarke	7	088 TE	Lee	7	145 TE	Upson	7
030 TE	Clay	7	090 TE	Lincoln	7	146 TE	Walker	7
032 TE	Clinch	7	092 TE	Lowndes	7	148 TE	Ware	7
034 TE	Coffee	7	093 TE	Lumpkin	7	149 TE	Warren	7
035 TE	Colquitt	7	094 TE	Macon	7	150 TE	Washington	7
036 TE	Columbia	7	096 TE	Marion	7	151 TE	Wayne	7
037 TE	Cook	7	097 TE	McDuffie	7	152 TE	Webster	7
040 TE	Crisp	7	100 TE	Miller	7	153 TE	Wheeler	7
043 TE	Decatur	7	103 TE	Montgomery	7	156 TE	Wilcox	7
044ATE	DeKalb (In Atlanta)	8.5	104 TE	Morgan	7	157 TE	Wilkes	7
045 TE	Dodge	7	106 TE	Muscogee	7	159 TE	Worth	7
046 TE	Dooly	7	109 TE	Oglethorpe	7			
047 TE	Dougherty	7	113 TE	Pierce	7			
049 TE	Early	7	117 TE	Putnam	7			
050 TE	Echols	7	118 TE	Quitman	7			

Miscellaneous Jurisdiction Codes and Tax Rates

Code	Jurisdiction	Applicable Sales/Use	Rate	Details
031R	Clayton	Motor Vehicles	7	Exempt from MARTA
044F	DeKalb (Not Atlanta)	Exempt Food	3	Exempt from 4% state tax, SPLOST
044AR	DeKalb (In Atlanta)	Motor Vehicles	7.9	Exempt from MOST
060AR	Fulton (In Atlanta)	Motor Vehicles	7.9	Exempt from MOST
106R	Muscogee	Motor Vehicles (first \$5,000 of sales price)	7	Exempt from 2nd LOST
106RTE	Muscogee	Motor Vehicles (portion of sales price in excess of \$5,000)	6	Exempt from 2nd LOST, TSPLOST 1
148TE1	Ware	Motor Vehicles (portion of sales price in excess of \$5,000)	8	Exempt from 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.