

GEORGIA SALES AND USE TAX RATES

Jet Fuel

Code 000JF - State sales and use tax on jet fuel transactions is suspended.

Effective July 1, 2023

| <u>Code</u> | <u>Jurisdiction</u> | <u>Rate</u> | <u>Code</u> | <u>Jurisdiction</u> | <u>Rate</u> | <u>Code</u> | <u>Jurisdiction</u> | <u>Rate</u> |
|-------------|-----------------------|-------------|-------------|----------------------|-------------|-------------|---------------------|-------------|
| 001JT | Appling | 1 | 055JT | Fannin | 1 | 106JT | Muscogee | 1 |
| 002JT | Atkinson | 1 | 056JT | Fayette | 1 | 107JT | Newton | 1 |
| 003JT | Bacon | 1 | 057JT | Floyd | 1 | 108JT | Oconee | 1 |
| 004JT | Baker | 1 | 058JT | Forsyth | 1 | 109JT | Oglethorpe | 0 |
| 005JT | Baldwin | 1 | 059JT | Franklin | 1 | 110JT | Paulding | 1 |
| 006JT | Banks | 1 | 060AJT | Fulton (Atlanta) | 2 | 111JT | Peach | 1 |
| 007JT | Barrow | 1 | 803JT | Fulton (Cent. Yards) | 1 | 112JT | Pickens | 1 |
| 008JT | Bartow | 1 | 801JT | Fulton (College Prk) | 2 | 113JT | Pierce | 1 |
| 009JT | Ben Hill | 1 | 802JT | Fulton (East Point) | 2 | 114JT | Pike | 1 |
| 010JT | Berrien | 1 | 800JT | Fulton (Hapeville) | 2 | 115JT | Polk | 1 |
| 011JT | Bibb | 1 | 060JT | Fulton* | 2 | 116JT | Pulaski | 1 |
| 012JT | Bleckley | 1 | 061JT | Gilmer | 1 | 117JT | Putnam | 1 |
| 013JT | Brantley | 1 | 062JT | Glascocock | 1 | 118JT | Quitman | 1 |
| 014JT | Brooks | 1 | 063JT | Glynn | 1 | 119JT | Rabun | 1 |
| 015JT | Bryan | 1 | 064JT | Gordon | 1 | 120JT | Randolph | 1 |
| 016JT | Bulloch | 1 | 065JT | Grady | 1 | 121JT | Richmond | 1 |
| 017JT | Burke | 1 | 066JT | Greene | 1 | 122JT | Rockdale | 0 |
| 018JT | Butts | 1 | 067JT | Gwinnett | 0 | 123JT | Schley | 1 |
| 019JT | Calhoun | 1 | 068JT | Habersham | 1 | 124JT | Screven | 1 |
| 020JT | Camden | 1 | 069JT | Hall | 1 | 125JT | Seminole | 1 |
| 021JT | Candler | 1 | 070JT | Hancock | 1 | 126JT | Spalding | 0 |
| 022JT | Carroll | 1 | 071JT | Haralson | 1 | 127JT | Stephens | 1 |
| 023JT | Catoosa | 1 | 072JT | Harris | 1 | 128JT | Stewart | 1 |
| 024JT | Charlton | 1 | 073JT | Hart | 0 | 129JT | Sumter | 1 |
| 025JT | Chatham | 1 | 074JT | Heard | 1 | 130JT | Talbot | 1 |
| 026JT | Chattahoochee | 1 | 075JT | Henry | 1 | 131JT | Taliaferro | 0 |
| 027JT | Chattooga | 1 | 076JT | Houston | 1 | 132JT | Tattnall | 1 |
| 028JT | Cherokee | 0 | 077JT | Irwin | 1 | 133JT | Taylor | 1 |
| 029JT | Clarke | 1 | 078JT | Jackson | 1 | 134JT | Telfair | 1 |
| 030JT | Clay | 1 | 079JT | Jasper | 1 | 135JT | Terrell | 1 |
| 804JT | Clayton (College Prk) | 0 | 080JT | Jeff Davis | 1 | 136JT | Thomas | 0 |
| 031JT | Clayton (Not Clg Prk) | 0 | 081JT | Jefferson | 1 | 137JT | Tift | 1 |
| 032JT | Clinch | 1 | 082JT | Jenkins | 1 | 138JT | Toombs | 1 |
| 033JT | Cobb | 0 | 083JT | Johnson | 1 | 139JT | Towns | 1 |
| 034JT | Coffee | 1 | 084JT | Jones | 1 | 140JT | Treutlen | 1 |
| 035JT | Colquitt | 1 | 085JT | Lamar | 1 | 141JT | Troup | 1 |
| 036JT | Columbia | 1 | 086JT | Lanier | 1 | 142JT | Turner | 1 |
| 037JT | Cook | 1 | 087JT | Laurens | 1 | 143JT | Twiggs | 1 |
| 038JT | Coweta | 1 | 088JT | Lee | 1 | 144JT | Union | 1 |
| 039JT | Crawford | 1 | 089JT | Liberty | 1 | 145JT | Upson | 1 |
| 040JT | Crisp | 1 | 090JT | Lincoln | 1 | 146JT | Walker | 1 |
| 041JT | Dade | 1 | 091JT | Long | 0 | 147JT | Walton | 1 |
| 042JT | Dawson | 1 | 092JT | Lowndes | 1 | 148JT | Ware | 1 |
| 043JT | Decatur | 1 | 093JT | Lumpkin | 1 | 149JT | Warren | 1 |
| 044AJT | DeKalb (Atlanta) | 1 | 094JT | Macon | 1 | 150JT | Washington | 1 |
| 044JT | Dekalb (Not Atlanta) | 1 | 095JT | Madison | 1 | 151JT | Wayne | 1 |
| 045JT | Dodge | 1 | 096JT | Marion | 1 | 152JT | Webster | 0 |
| 046JT | Dooly | 1 | 097JT | McDuffie | 1 | 153JT | Wheeler | 1 |
| 047JT | Dougherty | 1 | 098JT | McIntosh | 1 | 154JT | White | 1 |
| 048JT | Douglas | 1 | 099JT | Meriwether | 1 | 155JT | Whitfield | 1 |
| 049JT | Early | 1 | 100JT | Miller | 1 | 156JT | Wilcox | 1 |
| 050JT | Echols | 0 | 101JT | Mitchell | 1 | 157JT | Wilkes | 0 |
| 051JT | Effingham | 1 | 102JT | Monroe | 1 | 158JT | Wilkinson | 1 |
| 052JT | Elbert | 1 | 103JT | Montgomery | 1 | 159JT | Worth | 1 |
| 053JT | Emanuel | 1 | 104JT | Morgan | 1 | | | |
| 054JT | Evans | 1 | 105JT | Murray | 1 | | | |

-044JT, 044AJT, and 803JT: The local tax is MARTA (1%).

-060JT, 060AJT, 800JT, 801JT, and 802JT: The local taxes are MARTA (1%) and LOST (1%).

-139JT: The local tax is listed on the general rate chart as "Other local" (1%).

-For all other jurisdictions with a local tax on jet fuel transactions, the local tax is LOST (1%).

*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.