

**GEORGIA SALES AND USE TAX RATES**  
**Sales Exempt from Certain Local Taxes**  
**Effective January 1, 2019**

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**

<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>
001TE	Appling	7	046TE	Dooly	7	117TE	Putnam	7
002TE	Atkinson	7	049TE	Early	7	118TE	Quitman	7
003TE	Bacon	7	050TE	Echols	7	120TE	Randolph	7
006TE	Banks	7	053TE	Emanuel	7	121TE	Richmond	7
009TE	Ben Hill	7	054TE	Evans	7	123TE	Schley	7
010TE	Berrien	7	060TE	Fulton (Not Atlanta)	7	125TE	Seminole	7
012TE	Bleckley	7	060ATE	Fulton (In Atlanta)	8.5	128TE	Stewart	7
013TE	Brantley	7	062TE	Glascock	7	129TE	Sumter	7
014TE	Brooks	7	070TE	Hancock	7	130TE	Talbot	7
015TE	Bryan	7	071TE	Haralson	7	131TE	Taliaferro	7
016TE	Bulloch	7	072TE	Harris	7	132TE	Tattnall	7
017TE	Burke	6	077TE	Irwin	7	133TE	Taylor	7
021TE	Candler	7	080TE	Jeff Davis	7	134TE	Telfair	7
024TE	Charlton	7	081TE	Jefferson	7	137TE	Tift	7
026TE	Chattahoochee	7	082TE	Jenkins	7	138TE	Toombs	7
029TE	Clarke	7	083TE	Johnson	7	140TE	Treutlen	7
030TE	Clay	7	086TE	Lanier	7	142TE	Turner	7
032TE	Clinch	7	087TE	Laurens	7	146TE	Walker	7
034TE	Coffee	7	090TE	Lincoln	7	148TE	Ware	7
035TE	Colquitt	7	092TE	Lowndes	7	149TE	Warren	7
036TE	Columbia	7	094TE	Macon	7	150TE	Washington	7
037TE	Cook	7	096TE	Marion	7	151TE	Wayne	7
040TE	Crisp	7	097TE	McDuffie	7	152TE	Webster	7
043TE	Decatur	7	103TE	Montgomery	7	153TE	Wheeler	7
044ATE	DeKalb (In Atlanta)	8.5	106TE	Muscogee	7	156TE	Wilcox	7
045TE	Dodge	7	113TE	Pierce	7	157TE	Wilkes	7

**Miscellaneous Jurisdiction Codes and Tax Rates**

<u>Code</u>	<u>Jurisdiction</u>	<u>Applicable Sales/Use</u>	<u>Rate</u>	<u>Details</u>
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 2 <sup>nd</sup> LOST
106RTE	Muscogee	Motor Vehicles (portion of sales price in excess of \$5,000)	6	Exempt from 2 <sup>nd</sup> 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.