



Georgia Department of Revenue
Policy Bulletin SUT-2017-01
New Atlanta and Fulton County Local Sales Taxes

Purpose: This Policy Bulletin provides guidance on new Atlanta and Fulton County local sales taxes.

Publication Date: January 19, 2017.

Authority: O.C.G.A. §§ 48-2-7; S. B. 369, Gen. Assemb. Reg. Sess. (Ga. 2016).

Scope: A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

Summary of New Taxes:

Senate Bill 369, as passed by Georgia General Assembly in the 2015-2016 legislative session, authorized the City of Atlanta to hold a referendum to levy a sales tax (known as the Atlanta MARTA Sales Tax) for the purpose of expanding and enhancing its rapid transit system. The bill likewise authorized the City of Atlanta and Fulton County to hold referendums for the levy of transportation special purpose local option sales taxes (known as the Atlanta TSPLOST and the Fulton TSPLOST, respectively).

Atlanta MARTA Sales Tax and Atlanta TSPLOST

The total current sales tax rate within the City of Atlanta is 8 percent. The rate is comprised of a 4 percent state sales tax rate, a 3 percent Fulton County sales tax rate, and a 1 percent Water and Sewer Projects and Cost Tax (commonly known as Municipal Option Sales Tax or MOST).

On November 8, 2016 the electorate of the City of Atlanta voted to levy the Atlanta MARTA Sales Tax at a rate of 0.5 percent beginning March 1, 2017. The voters also elected to levy the Atlanta TSPLOST at a rate of 0.4 percent beginning April 1, 2017. **As a result, the total sales tax rate inside the City of Atlanta will change from 8 percent to 8.5 percent beginning March 1, 2017 when collection of the Atlanta MARTA Sales Tax**

begins. The total sales tax rate will increase again on April 1, 2017, rising from 8.5 percent to 8.9 percent, when the Atlanta TSPLOST is imposed.

The total sales tax rate applies to the sale or use of most taxable tangible personal property¹ sourced to the City of Atlanta and the sale of most taxable services sourced to the City of Atlanta. Generally, sales sourced to the City of Atlanta include all sales of property in which the property is delivered to the purchaser in the City of Atlanta and sales of services that are performed in the City of Atlanta. Please refer to O.C.G.A. § 48-8-77 for specific sourcing rules.

Dealers will begin reporting and remitting the Atlanta MARTA tax on April 20, 2017 and the Atlanta TSPLOST on May 20, 2017.

Fulton TSPLOST

The total current sales tax rate within Fulton County is 7 percent. The rate is comprised of a 4 percent state sales tax rate and a 3 percent Fulton County sales tax rate. On November 8, 2016 the electorate of Fulton County voted to levy the Fulton TSPLOST in Fulton County *outside the City of Atlanta only* at a rate of 0.75 percent beginning April 1, 2017. **As a result, the total Fulton County sales tax rate *outside the City of Atlanta* will change from 7 percent to 7.75 percent beginning April 1, 2017 when collection of the Fulton TSPLOST begins.**

The total sales tax rate applies to the sale or use of most taxable tangible personal property² sourced to Fulton County outside the City of Atlanta and the sale of most taxable services sourced to Fulton County outside the City of Atlanta. Generally, sales sourced to Fulton County outside the City of Atlanta include all sales of property in which the property is delivered to the purchaser in Fulton County outside the City of Atlanta and sales of services that are performed in Fulton County outside the City of Atlanta. Please refer to O.C.G.A. § 48-8-77 for specific sourcing rules.

Dealers will begin reporting and remitting the Fulton TSPLOST on May 20, 2017.

¹ The MOST does not apply to the sale or use of motor vehicles; whereas, state sales tax, the Atlanta TSPLOST, and the Fulton County 3 percent taxes apply to the sale or use of all motor vehicles that are not otherwise subject to Title Ad Valorem Tax. The Atlanta TSPLOST does not apply to the sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives; the sale or use of jet fuel to or by a qualifying airline at a qualifying airport; the sale or use of fuel that is used for propulsion of motor vehicles on the public highways; the sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale; the sale or use of motor fuel as defined under paragraph (9) of O.C.G.A. § 48-9-2 for public mass transit; or the purchase or lease of any motor vehicle that is subject to Title Ad Valorem Tax.

² The Fulton TSPLOST does not apply to the sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives; the sale or use of jet fuel to or by a qualifying airline at a qualifying airport; the sale or use of fuel that is used for propulsion of motor vehicles on the public highways; the sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale; the sale or use of motor fuel as defined under paragraph (9) of O.C.G.A. § 48-9-2 for public mass transit; or the purchase or lease of any motor vehicle that is subject to Title Ad Valorem Tax.

City of Atlanta Boundaries

The Department encourages dealers to verify the appropriate sales tax rate by determining whether the address to which a sale or use is sourced is located within the City of Atlanta. Dealers may do so by using the Municipal Option Sales Tax Locator at <http://gis.atlantaga.gov/apps/most/>.

**For more information, please contact the Department at 1-877-423-6711
from 8:00 a.m. to 4:30 p.m. EST, Monday through Friday, excluding holidays.
Taxpayers with hearing or speech impairments may call our TDD number at 404-417-4302.
For forms and other information, visit the Department's website at dor.georgia.gov.**