

GEORGIA SALES AND USE TAX RATES
Prepaid Local Tax Rates (Motor Fuel for Highway Use)

Effective July 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 by the number of gallons sold/used. The average retail sales prices are typically published semi-annually at dor.georgia.gov/motor-fuel-policy-bulletins.

| <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> |
|-------------|----------------------|-------------|-------------|----------------------|-------------|-------------|---------------------|-------------|
| 001 TE | Appling | 3 | 054 TE | Evans | 3 | 107 | Newton | 3 |
| 002 TE | Atkinson | 3 | 055 | Fannin | 3 | 108 | Oconee | 3 |
| 003 TE | Bacon | 3 | 056 | Fayette | 3 | 109 TE | Oglethorpe | 3 |
| 004 | Baker | 3 | 057 | Floyd | 3 | 110 | Paulding | 3 |
| 005 | Baldwin | 3 | 058 | Forsyth | 3 | 111 | Peach | 3 |
| 006 TE | Banks | 3 | 059 | Franklin | 3 | 112 | Pickens | 3 |
| 007 | Barrow | 3 | 060 TE | Fulton (Not Atlanta) | 3 | 113 TE | Pierce | 3 |
| 008 | Bartow | 3 | 060ATE | Fulton (In Atlanta) | 4.5 | 114 | Pike | 3 |
| 009 TE | Ben Hill | 3 | 061 | Gilmer | 3 | 115 | Polk | 3 |
| 010 TE | Berrien | 3 | 062 TE | Glascocock | 3 | 116 | Pulaski | 3 |
| 011 | Bibb | 3 | 063 | Glynn | 3 | 117 TE | Putnam | 3 |
| 012 TE | Bleckley | 3 | 064 | Gordon | 3 | 118 TE | Quitman | 3 |
| 013 TE | Brantley | 3 | 065 | Grady | 3 | 119 | Rabun | 3 |
| 014 TE | Brooks | 3 | 066 | Greene | 3 | 120 TE | Randolph | 3 |
| 015 TE | Bryan | 3 | 067 | Gwinnett | 2 | 121 TE | Richmond | 3 |
| 016 TE | Bulloch | 3 | 068 | Habersham | 3 | 122 | Rockdale | 3 |
| 017 TE | Burke | 2 | 069 | Hall | 3 | 123 TE | Schley | 3 |
| 018 | Butts | 3 | 070 TE | Hancock | 3 | 124 | Screven | 3 |
| 019 TE | Calhoun | 3 | 071 TE | Haralson | 3 | 125 TE | Seminole | 3 |
| 020 | Camden | 3 | 072 TE | Harris | 3 | 126 | Spalding | 3 |
| 021 TE | Candler | 3 | 073 | Hart | 3 | 127 | Stephens | 3 |
| 022 | Carroll | 3 | 074 | Heard | 3 | 128 TE | Stewart | 3 |
| 023 | Catoosa | 3 | 075 | Henry | 3 | 129 TE | Sumter | 3 |
| 024 TE | Charlton | 3 | 076 | Houston | 3 | 130 TE | Talbot | 3 |
| 025 | Chatham | 3 | 077 TE | Irwin | 3 | 131 TE | Taliaferro | 3 |
| 026 TE | Chattahoochee | 3 | 078 | Jackson | 3 | 132 TE | Tattnall | 3 |
| 027 | Chattooga | 3 | 079 | Jasper | 3 | 133 TE | Taylor | 3 |
| 028 | Cherokee | 2 | 080 TE | Jeff Davis | 3 | 134 TE | Telfair | 3 |
| 029 TE | Clarke | 3 | 081 TE | Jefferson | 3 | 135 TE | Terrell | 3 |
| 030 TE | Clay | 3 | 082 TE | Jenkins | 3 | 136 | Thomas | 3 |
| 031 | Clayton | 4 | 083 TE | Johnson | 3 | 137 TE | Tift | 3 |
| 032 TE | Clinch | 3 | 084 | Jones | 3 | 138 TE | Toombs | 3 |
| 033 | Cobb | 2 | 085 | Lamar | 3 | 139 | Towns | 3 |
| 034 TE | Coffee | 3 | 086 TE | Lanier | 3 | 140 TE | Treutlen | 3 |
| 035 TE | Colquitt | 3 | 087 TE | Laurens | 3 | 141 | Troup | 3 |
| 036 TE | Columbia | 3 | 088 TE | Lee | 3 | 142 TE | Turner | 3 |
| 037 TE | Cook | 3 | 089 | Liberty | 3 | 143 | Twiggs | 3 |
| 038 | Coweta | 3 | 090 TE | Lincoln | 3 | 144 | Union | 3 |
| 039 | Crawford | 3 | 091 | Long | 3 | 145 TE | Upson | 3 |
| 040 TE | Crisp | 3 | 092 TE | Lowndes | 3 | 146 TE | Walker | 3 |
| 041 | Dade | 3 | 093 TE | Lumpkin | 3 | 147 | Walton | 3 |
| 042 | Dawson | 3 | 094 TE | Macon | 3 | 148 TE | Ware | 3 |
| 043 TE | Decatur | 3 | 095 | Madison | 3 | 149 TE | Warren | 3 |
| 044 | DeKalb (Not Atlanta) | 4 | 096 TE | Marion | 3 | 150 TE | Washington | 3 |
| 044ATE | DeKalb (In Atlanta) | 4.5 | 097 TE | McDuffie | 3 | 151 TE | Wayne | 3 |
| 045 TE | Dodge | 3 | 098 | McIntosh | 3 | 152 TE | Webster | 3 |
| 046 TE | Dooly | 3 | 099 | Meriwether | 3 | 153 TE | Wheeler | 3 |
| 047 TE | Dougherty | 3 | 100 TE | Miller | 3 | 154 | White | 3 |
| 048 | Douglas | 3 | 101 | Mitchell | 3 | 155 | Whitfield | 2 |
| 049 TE | Early | 3 | 102 | Monroe | 3 | 156 TE | Wilcox | 3 |
| 050 TE | Echols | 3 | 103 TE | Montgomery | 3 | 157 TE | Wilkes | 3 |
| 051 | Effingham | 3 | 104 TE | Morgan | 3 | 158 | Wilkinson | 3 |
| 052 TE | Elbert | 3 | 105 | Murray | 3 | 159 TE | Worth | 3 |
| 053 TE | Emanuel | 3 | 106 TE | Muscogee | 3 | | | |