



Georgia Department of Revenue
Informational Bulletin SUT 2012-12-10
Special District Transportation Sales and Use Tax

- 1) **The purpose of this Informational Bulletin is to provide guidance to dealers and purchasers regarding the one-percent Special District Transportation Sales and Use Tax that will go into effect in certain counties on January 1, 2013.**
- 2) **Effective Date:** January 1, 2013.
- 3) **Supersedes:** All previous documents and any oral directives in conflict herewith (or insert specific documents this new document supersedes, if any).
- 4) **Authority:** O.C.G.A. §§ 48-8-240 – 48-8-255.
- 5) **Scope:** An Informational 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. An Informational 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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.
- 6) **Issue(s)**
 - a) What is the special district transportation sales and use tax?
 - b) How does the tax differ from state sales tax?
 - c) In what counties will the tax apply?
- 7) **Discussion of Issues**
 - a) In 2010, the Georgia General Assembly passed the Transportation Investment Act of 2010 (“the Act”). The Act created twelve special districts and provided an opportunity for the voters in each district to vote on the imposition of a one percent special district transportation sales and use tax, commonly referred to as TSPLOST. In 2012, voters in three districts approved the TSPLOST, which will be in place for ten years and the proceeds of which will be used to fund transportation projects.

Sellers must collect the 1% TSPLOST from purchasers and lessees and report the tax separately through the Georgia Tax Center or on Form ST-3 for taxpayers who qualify to file paper returns.

b) The new TSPLOST will correspond to state sales tax with respect to most transactions. The tax will be collected by and remitted to the Department of Revenue. However, the TSPLOST will not apply to the following:

- (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;
- (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;
- (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public highways. For purposes of this paragraph, a motor vehicle means a self-propelled vehicle designed for operation or required to be licensed for operation upon the public highways;
- (4) The sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale¹; or
- (5) For motor fuel as defined under paragraph (9) of Code Section 48-9-2 for public mass transit.

The TSPLOST will only be imposed on the first \$5,000.00 of any transaction involving the sale or lease of a motor vehicle. In addition, the TSPLOST will be applicable to the sale of food and beverages as provided for in division (57)(D)(i) of Code Section 48-8-3.

c) The tax will apply in the following counties: Appling, Bleckley, Burke, Candler, Chattahoochee, Clay, Columbia, Crisp, Dodge, Dooly, Emanuel, Evans, Glascock, Hancock, Harris, Jeff Davis, Jefferson, Jenkins, Johnson, Laurens, Lincoln, Macon, Marion, McDuffie, Montgomery, Muscogee, Quitman, Randolph, Richmond, Schley, Stewart, Sumter, Talbot, Taliaferro, Tattnall, Taylor, Telfair, Toombs, Treutlen, Warren, Washington, Wayne, Webster, Wheeler, Wilcox, and Wilkes.

Please see the attached rate chart for the sales tax rates in effect in each local jurisdiction effective January 1, 2013.

FOR MORE INFORMATION

For more information on this subject, contact the Taxpayer Services Division at 1-877-423-6711 from 8:00 am to 4:30 pm EST, Monday through Friday, excluding holidays. Persons with hearing or speech impairments may call our TDD number at 404-417-4302. For forms and other information, visit our website (www.etax.dor.ga.gov).

¹ For additional information, see Proposed Rule 560-12-2-.64.

The state sales tax rate of 4% and TSPLOST rates are included in county sales tax rates below.

EFFECTIVE JANUARY 1, 2013

<u>Code</u>	<u>County</u>	<u>Rate</u>	<u>Type</u>	<u>Code</u>	<u>County</u>	<u>Rate</u>	<u>Type</u>	<u>Code</u>	<u>County</u>	<u>Rate</u>	<u>Type</u>
001	Appling	8	LSET	055	Fannin	7	LSE	109	Oglethorpe	7	LSE
002	Atkinson	7	LSE	056	Fayette	6	LE	110	Paulding	7	LSE
003	Bacon	7	LSE	057	Floyd	7	LSE	111	Peach	7	LSE
004	Baker	7	LSE	058	Forsyth	7	LSE	112	Pickens	7	LSE
005	Baldwin	7	LSE	059	Franklin	7	LSE	113	Pierce	7	LSE
006	Banks	7	LSE	060	Fulton	7	MLE	114	Pike	6	LS
007	Barrow	7	LSE	061	Gilmer	7	LSE	115	Polk	7	LSE
008	Bartow	7	LSE	062	Glascok	8	LSET	116	Pulaski	7	LSE
009	Ben Hill	7	LSE	063	Glynn	6	LE	117	Putnam	7	LSE
010	Berrien	7	LSE	064	Gordon	7	LSE	118	Quitman	8	LSET
011	Bibb	7	LSE	065	Grady	7	LSE	119	Rabun	7	LSE
012	Bleckley	8	LSET	066	Greene	6	LS	120	Randolph	8	LSET
013	Brantley	7	LSE	067	Gwinnett	6	SE	121	Richmond	8	LSET
014	Brooks	7	LSE	068	Habersham	7	LSE	122	Rockdale	7	SEH
015	Bryan	7	LSE	069	Hall	7	LSE	123	Schley	8	LSET
016	Bulloch	7	LSE	070	Hancock	8	LSET	124	Screven	7	LSE
017	Burke	7	LST	071	Haralson	7	LSE	125	Seminole	7	LSE
018	Butts	7	LSE	072	Harris	8	LSET	126	Spalding	7	LSE
019	Calhoun	7	LSE	073	Hart	7	LSE	127	Stephens	7	LSE
020	Camden	7	LSE	074	Heard	7	LSE	128	Stewart	8	LSET
021	Candler	8	LSET	075	Henry	7	LSE	129	Sumter	8	LSET
022	Carroll	7	LSE	076	Houston	7	LSE	130	Talbot	8	LSET
023	Catoosa	7	LSE	077	Irwin	7	LSE	131	Taliaferro	8	LSET
024	Charlton	7	LSE	078	Jackson	7	LSE	132	Tattnall	8	LSET
025	Chatham	7	LSE	079	Jasper	7	LSE	133	Taylor	8	LSET
026	Chattahoochee	8	LSET	080	Jeff Davis	8	LSET	134	Telfair	8	LSET
027	Chattooga	7	LSE	081	Jefferson	8	LSET	135	Terrell	7	LSE
028	Cherokee	6	SE	082	Jenkins	8	LSET	136	Thomas	7	LSE
029	Clarke	7	LSE	083	Johnson	8	LSET	137	Tift	7	LSE
030	Clay	8	LSET	084	Jones	7	LSE	138	Toombs	8	LSET
031	Clayton	7	LSE	085	Lamar	7	LSE	139	Towns	7	LSO
032	Clinch	7	LSE	086	Lanier	7	LSE	140	Treutlen	7	LET
033	Cobb	6	SE	087	Laurens	8	LSET	141	Troup	7	LSE
034	Coffee	7	LSE	088	Lee	7	LSE	142	Turner	7	LSE
035	Colquitt	7	LSE	089	Liberty	7	LSE	143	Twiggs	7	LSE
036	Columbia	8	LSET	090	Lincoln	8	LSET	144	Union	7	LSE
037	Cook	7	LSE	091	Long	7	LSE	145	Upson	7	LSE
038	Coweta	7	LSE	092	Lowndes	7	LSE	146	Walker	7	LSE
039	Crawford	7	LSE	093	Lumpkin	7	LSE	147	Walton	7	LSE
040	Crisp	8	LSET	094	Macon	8	LSET	148	Ware	7	LSE
041	Dade	7	LSE	095	Madison	7	LSE	149	Warren	8	LSET
042	Dawson	7	LSE	096	Marion	8	LSET	150	Washington	8	LSET
043	Decatur	7	LSE	097	McDuffie	8	LSET	151	Wayne	8	LSET
044	DeKalb	7	MEH	098	McIntosh	7	LSE	152	Webster	8	LSET
045	Dodge	8	LSET	099	Meriwether	7	LSE	153	Wheeler	8	LSET
046	Dooly	8	LSET	100	Miller	7	LSE	154	White	7	LSE
047	Dougherty	7	LSE	101	Mitchell	7	LSE	155	Whitfield	6	LE
048	Douglas	7	LSE	102	Monroe	7	LSE	156	Wilcox	8	LSET
049	Early	7	LSE	103	Montgomery	8	LSET	157	Wilkes	8	LSET
050	Echols	7	LSE	104	Morgan	7	LSE	158	Wilkinson	7	LSE
051	Effingham	7	LSE	105	Murray	7	LSE	159	Worth	7	LSE
052	Elbert	7	LSE	106	Muscogee	8	LEOT	060	City of Atlanta	1	O
053	Emanuel	8	LSET	107	Newton	7	LSE				
054	Evans	8	LSET	108	Oconee	7	LSE				

M = Marta L = Local Option S = Special Purpose O = Other E = Educational H = Homestead T = Transportation (TSPLOST)