



SMALL BUSINESS SERVICES

# Georgia Sales Tax Fact Sheet

Basics for getting started in retail sales in the state of Georgia

<b>Who</b>	Anyone considered a dealer in O.C.G.A. § 48-8-2	Basically anyone who retails or manufactures for retail tangible personal property in Georgia	Includes: <ul style="list-style-type: none"> <li><input type="checkbox"/> Imports from other states or countries</li> <li><input type="checkbox"/> Leases or rentals without transfer of title</li> <li><input type="checkbox"/> Lodging, taxi services, and admission sales</li> </ul>
<b>What</b>	Register with the DOR and file and pay sales/use tax	Collect state and local sales tax at the point of sale and remit to the Georgia Department of Revenue	<ul style="list-style-type: none"> <li><input type="checkbox"/> File and pay electronically if tax is greater than \$500</li> <li><input type="checkbox"/> File even if no tax is due</li> <li><input type="checkbox"/> <u>Chart of local rates</u> as of Oct 2017 (unchanged for Jan 2018)</li> </ul>
<b>When</b>	By the 20 <sup>th</sup> day of the following month	Most tax payers are required to file and pay every month	<ul style="list-style-type: none"> <li><input type="checkbox"/> Maintain sales records for at least 3 years</li> </ul>
<b>Where</b>	Georgia Tax Center	<a href="https://gtc.dor.ga.gov/">https://gtc.dor.ga.gov/ /</a>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Registration takes 15 minutes</li> <li><input type="checkbox"/> File and pay electronically</li> </ul>
<b>Also...</b>	<u><a href="#">Purchaser certificate of exemption</a></u>	Dealers and certain entities may need to exempt themselves from paying sales tax on the purchase of inventory and materials	Exempt Purchases Include: <ul style="list-style-type: none"> <li><input type="checkbox"/> Purchases for resale</li> <li><input type="checkbox"/> Certain tax-exempt fund-raising</li> <li><input type="checkbox"/> Packaging materials</li> </ul>

More information available at <https://dor.georgia.gov/sales-use-tax>