



Georgia sales tax guide

Standard rate

The standard rate in Georgia for sales tax for 2024 is 7-8%.

Reduced rate

The reduced rate in Georgia for sales tax ranges for 2024 from 0-6%.

Sales of tax-free products and services

The exemptions are cataloged in Chapter 8 of Title 48 of the Official Code of Georgia.

Who must register sales tax in Georgia

The obligation to register is with any business that meets the O.C.G.A. definition of a “dealer”.

Threshold

Starting January 1, 2019, remote sellers who obtained gross revenue, in an amount exceeding \$250,000.00 in 2018 or 2019, from retail sales of tangible personal property to be delivered electronically or physically to a location within this state to be used, consumed, distributed, or stored for use or consumption in this state, or conducted 200 or more separate retail sales of tangible personal property in 2018 or 2019 to be delivered electronically or physically to a location within this state to be used, consumed, distributed, or stored for use or consumption in this state.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

If you are a marketplace seller and the marketplace facilitator collects and remits Illinois Use Tax for your sales through the marketplace, you will not be required to collect and pay sales tax.

Sales tax payment and filing date

Based on your tax liability, determine your filing frequency – either monthly, quarterly or annual.

Requires all sales tax filing to be completed by the 20th of the month following the assigned filing period. If the filing due date falls on a weekend or holiday, sales tax is due the next day.

Penalty and interest

Late Filing Penalty: 5% of the tax due or \$5, whichever is greater, for each tax type on the delinquent return for each month or fraction that the return is delinquent up to 25% or 25\$, whichever is greater;

Late Payment Penalty: Interest: 1% per month or fractional part on any unpaid tax from the due date until paid in full.



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