Georgia sales tax guide

Standard rate:

7 % – 8%

Reduced rate:

0% – 6%

Sales 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:

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 for 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.

Registration procedure:

The Georgia State Revenue Service website allows you to register online.

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 percent or 25 dollars, 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.