

Basic Questions on Georgia Sales Tax and Small Businesses

Which businesses are required to register for sales tax in the state of Georgia?

Any business that sells a product in the state of Georgia must register to collect and pay sales tax. If your business only provides a service, it is not required to collect or pay sales tax.

How do you apply for a state sales tax certificate in Georgia?

To apply for a sales tax certificate in the state of Georgia, you complete a Georgia State Tax Registration Application (Form CRF-002) obtained from the Georgia Department of Revenue.

Is your small business required to file a sales tax report?

Yes, your small business must file a sales tax report monthly (ST-3). This is the default increment and most small business fall in the category of filing monthly sales tax reports. A very small number of businesses may file and pay sales taxes quarterly. An even smaller number of small businesses may file and pay sales taxes monthly. The Georgia Department of Revenue determines your filing periods and provides with this information.

We can obtain your Georgia Sales Tax Number for you at no charge.□

Just [complete this form](#) to apply for your Sales Tax Number.

We are a local Atlanta CPA firm and work with small businesses across the US.

How do I pay sales tax and when is the sales tax due?

Your business should collect sales tax throughout the month. All the sales tax that you collected during a particular month must be remitted to the Georgia Department of Revenue by the 20th date of the following month. As an example, all the sales tax that you collected during the month of June should be remitted to the Georgia Department of Revenue by July 20th.

Can I pay sales taxes electronically?

Yes, you can complete the sales tax report and make your sales tax payment electronically. This can be done by visiting the Georgia Department of Revenue website.

What if I do not collect any sales tax during the month?

If you do not owe any sales tax at the end of the month, you are required to submit the sales tax report, showing \$0 owed in sales tax.

What if my business sells both products and services?

If you have a small business that sells both products and services, you must separate the bill or invoice into two components, one part for products and one part for services. You will then charge sales tax on the products, but you will not charge sales tax on the service part. An example of this situation may occur in the catering business. In this business, you would split the bills into two parts, the price of the food provided and the price of the services provided. You would then charge sales tax based on price of the food portion of the bill. No sales tax will be charged on the service.

When should you apply for a sales tax certificate?

You should apply the business' sales tax certificate 2 or 3 months before you expect to begin operations. It usually takes the state of Georgia 30 days or more to actually issue your certificate.

What if your small business sells products in different counties in Georgia?

You will have to keep track of your sales and sales tax by county. The sale will be allocated to

the county into which a product is being delivered or shipped. As an example, if you have a business in Dekalb county, but sale and ship the product to a resident in Fulton county, this is considered a sale in Fulton county.

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What if your small business sale products in other states?

Products that you sale and ship or deliver to residents in other states are not subject to Georgia sales tax.

Should your business collect Georgia sales tax on online sales?

If you sell a product online to a resident with a shipping address other than Georgia, you are not required to collect Georgia sales tax.

Where can I find the sales tax rates in Georgia ?

Once you obtain a sales tax certificate from the Georgia Department of Revenue, you will receive a monthly listing of sales tax rates for all counties in the state of Georgia. This information is also available online.

What are the sales tax rates in GA?

Sales tax rates in the state of Georgia vary by county. In most counties, the sales tax rates tend to be either 6% or 7%. However, if you sale products in Fulton or Dekalb county, you may also find yourself selling in the city of Atlanta. If you sell products within the city limits of Atlanta, the sales tax rate is 8%.

Are sales tax rates on food different than non-food?

Yes, the sales tax on un-prepared food is lower than non-food and prepared food items.

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