

## Sales/Use/Indirect:

### Georgia: New Rule Reflects Taxation of Certain Retail Purchases and Sales of Specified Digital Products

*New Rule 560-12-2-.118: Digital Products, Goods, and Codes*, Ga. Dept. of Rev. (eff. 5/6/25). The Georgia Department of Revenue adopted a new administrative rule reflecting legislation enacted in 2023 [see S.B. 56 (2023), and previously issued Multistate Tax Alert for more details on this legislation] that imposes Georgia sales and use tax on certain retail purchases or retail sales of specified digital products, other digital goods, or digital codes sold to an end user in Georgia. The new rule explains tax imposition, sourcing, applicable exemptions and exclusions, sales for resale, and withdrawals from inventory and also includes several relevant definitions. The new rule takes effect on May 6, 2025. Please contact us with any questions.

**URL:** <https://dor.georgia.gov/taxes/tax-rules-and-policies/sales-use-tax-regulations>

**URL:** <https://www.legis.ga.gov/legislation/63791>

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-multistate-tax-alert-georgia-imposes-sales-tax-on-certain-digital-products-and-decouples-from-tcja-changes-to-irc-section-174.pdf>

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