

TRANSFER TAX:

Each limited warranty, warranty, quitclaim, or other deed transferring title from one party to another requires collection of \$1.00 per \$1,000.00 and \$.10/100 or fraction thereof of the sales price (less any assumed debt) payable to "Clerk of Superior Court" and must be accompanied by a completed and executed Georgia State Transfer Tax Declaration form. ([O.C.G.A. 48-6-1](#))

Deeds of conveyance must be accompanied by a real estate transfer tax declaration form. This form is filled out online at www.gsccca.org/efiling/pt61. A printout of the confirmation form, along with the deed and the transfer tax must be presented to the Superior Court Clerk along with the deed and payment of the tax at the time of recording of the deed.

Georgia Department of Revenue Real Estate Transfer Tax

Real estate transfer tax is an excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer.

Before a deed, security instrument, or other writing can be recorded in the office of the clerk of the superior court, the real estate transfer tax must be paid. Once the tax has been paid the clerk of the superior court or their deputy will attach to the deed, instrument or other writing a certification that the tax has been paid.

The real estate transfer tax is based upon the property's sale price at the rate of \$1 for the first \$1,000 or fractional part of \$1,000 and at the rate of 10 cents for each additional \$100 or fractional part of \$100. The tax must be paid by the person who executes the deed, instrument, or other writing or the person for whose use or benefit the deed, instrument, or other writing is executed. The seller is liable for the real estate transfer tax, though frequently the parties agree in the sales contract that the buyer will pay the tax.

[O.C.G.A. 48-6-1](#). - [48-6-10](#).

Electronic Filing of Form PT-61 Real Estate Transfer Tax Declaration

In implementing the revisions of Senate Bill 97, the Department of Revenue determined the format of the e-file Real Estate Transfer Tax Declaration form and the [Georgia Superior Court Clerks Cooperative Authority \(GSCCCA\)](#) established the [electronic procedure](#) that allows the form to be completed and filed on-line.

Contact For Questions About Electronic Procedure

The [GSCCCA](#) has a list of frequently asked questions on their website about the electronic procedure for filing the PT-61. If you have questions about the electronic filing of the PT-61, you should contact [GSCCCA](#) customer support at (800) 304-5174 or locally at (404) 327-9760.

Reporting by County Clerks to the Department of Revenue

PL65-RETT - At least every 30 days the Clerk of Superior Court must report and remit the State's portion of the Real Estate Transfer Tax.

FA-RETT - Within 60 days of the end of each calendar year the Clerk of Superior Court must report the total amounts of Real Estate Transfer Taxes distributed among the state, county and municipalities during the preceding calendar year. This report is due by March 1 st each year.

O.C.G.A § [48-5-6](#) and [48-6-8](#)

Contact About Real Estate Transfer Tax

For questions about taxability and exemptions relating to real estate transfer tax, please contact the Clerk of Superior Court in the county.