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Unincorporated Banks County vacation rental checklist

Banks County, Georgia | Rules checked November 6, 2026

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Banks County requires a $150 yearly short-term rental license, and every new rental must be approved by the Board of Commissioners at a public hearing. Only one dwelling per parcel, no outbuildings or tiny homes, and no more than 12 guests and 6 vehicles.

> Rentals already operating had to register as nonconforming by September 1, 2024, to keep that status.

> Banks County's rule covers stays of 7 days or less; ask the county how it treats 8- to 30-night stays.

Licensing steps

STATE OF GEORGIA

- [ ] **Know what the platform collects**
  Airbnb collects state and local sales tax, the $5-a-night state hotel-motel fee, and the local hotel-motel tax on its Georgia bookings. Ask any other platform what it collects, and keep records either way.
- [ ] **Register for direct bookings**
  If guests book and pay you directly, register for sales tax with the Georgia Tax Center and file the local hotel-motel tax with your city or county. If your city or county requires a business license or occupation tax for the rental, the DOR treats you as an innkeeper and you also owe the $5 state fee on direct bookings.
  Georgia Tax Center: https://gtc.dor.ga.gov/
- [ ] **Check your city or county**
  Most of the rules are local: short-term rental permits, business licenses (occupation tax), zoning limits, and caps. Some cities ban rentals in residential zones. Pick your area.

BANKS COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax depend on whether you're inside a city. Pick your area.

BANKS COUNTY (UNINCORPORATED AREAS)

- [ ] **Check the house qualifies**
  One dwelling per parcel, at least 1,000 square feet heated for new rentals (HUD manufactured homes are allowed), no tiny homes, outbuildings, RVs, or tents. In the ARA district, short-term rentals are a conditional use.
- [ ] **Apply to Planning and Zoning**
  Submit proof of ownership and homeowner's insurance, maximum occupancy and parking, your agent's 24-hour contact, and proof of Georgia DOR registration. New applications go to a public hearing.
- [ ] **Meet the safety rules and post the license**
  An interconnected, hard-wired smoke detector with battery backup outside each bedroom (battery detectors are accepted for registered nonconforming rentals) and CO detection if the home has gas. Post the license, emergency contact, and rules of conduct.
- [ ] **Taxes on each stay**
  Stays here owe 9% sales tax, the local hotel-motel tax, and the $5-a-night state fee. Airbnb collects all three on its bookings. For direct bookings, file sales tax (and the $5 fee, if you need a local license) with the Georgia Tax Center. File Banks County's 5% hotel-motel tax with the county.

Official sources

Airbnb: Occupancy tax collection and remittance by Airbnb in Georgia. https://www.airbnb.com/help/article/2745

Georgia Department of Revenue: Rule 560-13-2-.01 amendment notice (2025)-
. https://dor.georgia.gov/document/document/notice-fet-2025-01-rule-560-13-2-01-state-hotel-motel-feepdf/download

Banks County (Municode): Code section.
https://library.municode.com/ga/banks_county/codes/code_of_ordinances?nodeId=PTIICOOR_APXAZO_ARTIVGEPR_S421SHRMRE

Georgia Department of Community Affairs: Hotel/motel excise tax rates and revenue report-
. https://dca.georgia.gov/document/document/hotel-motel-tax-revenue-report/download