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Unincorporated Barrow County vacation rental checklist

Barrow County, Georgia | Rules checked November 6, 2026

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Barrow County requires a $250 yearly short-term rental permit for homes in its residential zones, with no more than 5 bedrooms rented and 12 overnight guests. The county also charges a 5% hotel-motel tax outside city limits.

> The DCA report doesn't list Barrow County's hotel-motel tax; the 5% rate comes from the county code.

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.

BARROW COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax are set by each city, and by the county outside city limits. Pick your area.

BARROW COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply to Planning & Community Development**
  Include ownership and contact details, bedrooms and square footage, a sworn safety statement for each bedroom, parking spaces, an HOA letter if you're in one, and a health department septic evaluation if you have septic. The county decides within 30 days.
  Barrow County STR code:
  https://barrowga.org/DocumentCenter/View/776/SHORT-TERM-RENTAL-CODE-OF-ORDINANCES-PDF
- [ ] **Post the notice and use the permit number**
  Post the owner and contact numbers, nearest hospital, maximum guests and vehicles, trash day, and quiet hours by the front door, with the permit. Every ad must show the permit number, maximum occupancy, vehicles, and noise rules.
- [ ] **Taxes on each stay**
  Stays here owe 8% 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. Pay the county's 5% hotel-motel tax to the Barrow County clerk for direct bookings, and the county occupation tax.

Fees

Permit or renewal	**$250 a year**
Appeal of a denial	**$250**
Violations in 12 months With a 30–90 day suspension, then revocation for 12 months.	**Up to $250, $500, then $1,000**

Inspection checklist

- [ ] **Smoke detector in every bedroom, outside each bedroom, and on each story.**
- [ ] **Carbon monoxide detector outside the bedrooms.**
- [ ] **Emergency escape window or door in every bedroom.**
- [ ] **5-lb ABC fire extinguisher on each floor.**
- [ ] **House number visible from the street.**

House rules for guests

Vehicles: Up to 1 per bedroom
Boats and trailers count; hard surfaces only; never on roads.

Daytime guests: Up to 4 more than overnight, 16 max

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

Barrow County Planning & Community Development: Short-Term Rentals, Ch. 26, Art. V (§§26-150 to 26-159)-
. https://barrowga.org/DocumentCenter/View/776/SHORT-TERM-RENTAL-CODE-OF-ORDINANCES-PDF

Barrow County (Municode): Code section.
https://library.municode.com/ga/barrow_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH82TA_ARTIIIHOMOEXTA_S82-61DE