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Jackson vacation rental checklist

Butts County, Georgia | Rules checked November 6, 2026

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Jackson allows short-term rentals (15 days or less) only in single-family detached homes zoned R-15, R-20, or R-30, and only for individual homeowners, not LLCs. Permits are renewed every January: $50 for your primary residence and $250 for a second home, with no more than two per person.

> Two or more code citations in the previous calendar year revoke the permit.

> Permits aren't grandfathered: when the council changes the rules, existing rentals must comply by the next calendar year.

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.

BUTTS COUNTY, GEORGIA

- [ ] **Then your city or area**
  Pick your area.

CITY OF JACKSON

- [ ] **Apply for the permit**
  Apply each year with your name, address, and contact, the rental's address (zoned R-15, R-20, or R-30), and a valid photo ID. Each dwelling needs its own permit.
- [ ] **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. The permit holder pays the city's 8% hotel-motel tax to the City of Jackson for direct bookings.

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

City of Jackson (Municode): Code section.
https://library.municode.com/ga/jackson/codes/code_of_ordinances?nodeId=PTIICOOR_CH18BU_ARTIIOCTAREFE_S18-32REFE

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