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Unincorporated Carroll County vacation rental checklist

Carroll County, Georgia | Rules checked November 6, 2026

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Carroll County requires a yearly $200 short-term rental license for stays of 29 days or less outside city limits, a fire marshal inspection every five years, and the license number on every listing. Guests are capped at 2 adults per bedroom.

Three convictions or judgments for code violations revoke the license for 12 months.

A 2021 county zoning draft would make short-term rentals a conditional use in the Agricultural (A) district. We couldn't confirm it in the current code; ask Community Development about zoning at your address.

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.

CARROLL COUNTY, GEORGIA

- [ ] **Then your city or area**
  The county license covers unincorporated areas; Carrollton has its own. Pick your area.

CARROLL COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply for the license**
  Apply each year to Carroll County Community Development with the address, a 24-hour agent, parking spaces, and your posted house rules (noise limits, 2 adults per bedroom, 1 vehicle per bedroom). Tell the county within 30 business days if the agent changes.
- [ ] **Pass the fire marshal's inspection**
  The county fire marshal inspects each rental for life safety code compliance once every five years.
- [ ] **List and post the license**
  Put the license number on every online listing, and post a copy inside with the agent's contact, maximum occupancy, and maximum vehicles.
- [ ] **Taxes on each stay**
  Stays here owe 7% 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 the county's 6% hotel-motel tax with Carroll County for direct bookings.

House rules for guests

Parking: Gravel, concrete, or asphalt only; none in yards or on county roads

Signs: No exterior signs

Unincorporated Carroll County asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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

Carroll County (Municode): Code section.
https://library.municode.com/ga/carroll_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH22BU_ARTIVSHRMRE

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