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Smyrna vacation rental checklist

Cobb County, Georgia | Rules checked November 6, 2026

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Smyrna requires a yearly short-term rental license plus an occupation tax certificate. Single-family homes can be rented short-term no more than 180 days a year unless the owner lives there, and guests are capped at 2 per bedroom plus 3.

> Three code convictions in 24 months revoke the license and bar the property for 12 months.

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.

COBB COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax are set by each city or by the county outside city limits. Inside a city, the city's own hotel-motel tax normally applies instead of the county's; ask your city to confirm. Pick your area.

CITY OF SMYRNA

- [ ] **Gather your documents**
  You need proof of ownership, a sworn code compliance verification form, proof of at least $500,000 in liability insurance, and a signed agent certification. If you live there, include your homestead exemption or a residency affidavit.
- [ ] **Notify your neighbors**
  Send certified mail to each adjacent property (and your HOA or condo association) with the rental address and your agent's contact information. If your HOA covenants require it, include its letter of support.
- [ ] **Apply online with Community Development**
  Apply for the short-term rental license and the occupation tax certificate. Renew by December 15 to keep operating while the renewal is reviewed.
- [ ] **Follow the operating rules**
  Put the license number, occupancy limit, and parking limit in every ad. Guests park only on paved driveways, never on the street or in the yard. No exterior signs.
- [ ] **Taxes on each stay**
  Stays here owe 6% 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. For direct bookings, file the City of Smyrna's 8% hotel-motel tax with the city.

House rules for guests

Agent: Over 21, appears on request
You can be your own agent. Report a change within 10 business days.

One rental per single-family lot: No multiple units at once
A detached accessory building can be rented only if the owner lives in the main house. No license with an active long-term lease.

Who to contact

Business License Coordinator: 678-631-5363

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 Smyrna (Municode): Code section. https://library.municode.com/ga/smyrna/codes/code_of_ordinances?nodeId=PTIICOOR_CH22BU_ARTXISHRMRE

City of Smyrna: Business License Division. https://www.smyrnaga.gov/departments/departments/community-development-economic-development/business-license-division

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