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# Unincorporated Cobb County vacation rental checklist

Cobb County, Georgia | Rules checked November 6, 2026

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Outside city limits, Cobb County requires a short-term rental certificate from the Business License Division for every rental of 30 days or less. It costs $55 a year, and you must notify your HOA and next-door owners before you apply.

Fines: $500 for a first violation and $750 for a second within 12 months. Three violations in 12 months revoke the certificate and bar new applications for the property for a year.

HOA covenants can still ban rentals; the county certificate doesn't override them.

## 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.

### COBB COUNTY (UNINCORPORATED AREAS)

- [ ] **Check zoning and limits**
  Confirm the property is in unincorporated Cobb, then call Cobb County Zoning to verify the maximum number of adults and vehicles allowed at the address. The county uses its zoning definitions for occupancy and parking.
- [ ] **Send notices**
  Mail written notice by certified mail to any HOA or property owners association and to the adjoining property owners on the current tax records. Keep the receipts; they go with the application.
- [ ] **Apply by appointment**
  Submit the application with your deed, the $55 fee, notarized affidavits (agent acknowledgment, notice, statement of facts, employer, and citizenship), a signed zoning verification form, and a photo showing parking. Reviews are by appointment.
  Cobb application (PDF): https://assets.cobbcounty.gov/files/2024-06/SHORTTERM-Application_JUN2024.pdf
- [ ] **Post and advertise correctly**
  Every ad must show the certificate number, maximum occupancy, maximum vehicles, and the noise rules. Post the certificate inside with the agent's contact information.

- [ ] **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. The county code makes owners responsible for all hotel-motel taxes. For direct bookings, file Cobb County's 8% hotel-motel tax with the county.

## Who to contact

**Business License Division:** 770-528-8410
**Zoning Division:** 770-528-2035

## 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

Cobb County Business License Division: Short Term Rental Certificate Application (June 2024)-
. https://assets.cobbcounty.gov/files/2024-06/SHORTTERM-Application_JUN2024.pdf

Cobb County (Municode): Code section.
https://library.municode.com/ga/cobb_county/codes/code_of_ordinances?nodeId=PTIOFCOCOCOGE_CH78LIPEBU_ARTIIISPLIREFE_DIV11SHRMRE_S78

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