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Unincorporated Columbia County vacation rental checklist

Columbia County, Georgia | Rules checked November 6, 2026

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We found no short-term rental permit or zoning rules for short-term rentals in Columbia County's code. Evans and Martinez are unincorporated, so stays there owe 8% sales tax and the county's 5% lodging tax, filed monthly.

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.

COLUMBIA 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.

COLUMBIA COUNTY (UNINCORPORATED AREAS)

- [ ] **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. File the county's 5% lodging tax with Columbia County Finance by the 20th of each month, even with zero due.
  Columbia County lodging tax: https://columbiacountyga.gov/260/Short-Term-Lodging-Tax
- [ ] **Ask about zoning and a business license**
  Ask Columbia County Planning whether your zoning allows a short-term rental and whether you need an occupation tax certificate. Check your HOA rules too.

Who to contact

Finance Department: 706-868-3347
Finance Department (lodging tax): 706-868-3347

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

Columbia County Finance: Short Term Lodging Tax. https://columbiacountyga.gov/260/Short-Term-Lodging-Tax

Columbia County Finance Division: Letter to short-term vacation rental platforms (June 7, 2022)-. https://columbiacountyga.gov/DocumentCenter/View/389

Columbia County (Municode): Code of ordinances. https://library.municode.com/ga/columbia_county/codes/code_of_ordinances