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Brookhaven vacation rental checklist

DeKalb County, Georgia | Rules checked November 6, 2026

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Brookhaven allows short-term rentals only in a home the owner lives in, has owned for over a year, and claims a homestead exemption on. Each owner may hold one permit, rentals are capped at 180 days a year, and companies and trusts can't apply. Stays pay 8% sales tax plus the city's 8% hotel-motel tax.

> We didn't find the permit fee amount in the code. Ask the city.

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.

DEKALB COUNTY, GEORGIA

- [ ] **Find out who governs your address**
  DeKalb's county license covers only unincorporated areas. If you are in a city, that city's rules and hotel-motel tax apply instead. Pick your area below.
- [ ] **Know what the platform collects**
  Airbnb collects state and local sales tax, the $5 state fee, and the local hotel-motel tax on its bookings.

CITY OF BROOKHAVEN

- [ ] **Apply to Community Development**
  Apply before you list and every year. Include all financial owners, your 24-hour agent, the platforms you use, bedrooms and occupancy limits, parking, proof of insurance, and a sworn acknowledgment.
- [ ] **Keep records and file monthly**
  Keep guest-stay records for two years and give them to the city at renewal. File the city's monthly excise tax return with a list of completed reservations, even in months with no bookings.
- [ ] **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. Brookhaven's hotel-motel tax is 8%. File the monthly return with the city.

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 Brookhaven (Municode): Code section.
https://library.municode.com/ga/brookhaven/codes/code_of_ordinances?nodeId=PTIICOOR_CH27ZO_ARTVIIUS_DIV6COUS_S27-629LO
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https://library.municode.com/ga/brookhaven/codes/code_of_ordinances?nodeId=PTIICOOR_CH24TA_ARTVIEXTASHRMREROLOAC_S24-142IMLETARA