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Pine Lake vacation rental checklist

DeKalb County, Georgia | Rules checked November 6, 2026

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Pine Lake allows short-term rentals only with a special use permit in its R-1 or transitional commercial areas, and caps them at 20 lots citywide. You then need a yearly license ($100 application). Guests are limited to 8.

> Your agent must live in DeKalb, Gwinnett, Fulton, Cobb, Rockdale, or Clayton County whenever guests are there.

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 PINE LAKE

- [ ] **Get a special use permit**
  Apply for the special use permit first; it lapses if you don't get a license and start renting within 12 months.
- [ ] **Apply for the license**
  Apply to the city manager with the $100 fee once any past-due city or county bills are paid. Post the permit, license number, agent contact, occupancy, and house rules inside. No signs.
- [ ] **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. Pine Lake isn't on the state's hotel-motel tax list; ask the city what lodging tax applies and where to file it.

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 Pine Lake (Municode): Code section.
https://library.municode.com/ga/pine_lake/codes/code_of_ordinances?nodeId=PTIICOOR_APXAZO_ART11SPUSPE_S11-11SPUSPESHRMRE