LICENSEDRENTAL.COM

Stone Mountain vacation rental checklist

DeKalb County, Georgia | Rules checked November 6, 2026

Scan for the latest version

Stone Mountain allows whole-house vacation rentals only in its village center (VCM) zone or with a special use permit from city council, and caps them at 60 permits a year. Guests can stay at most 14 days in any 90. Owner-occupied homestays (one room) are licensed separately. Stays pay 8% sales tax plus the city's 5% hotel-motel tax.

> Much of the "Stone Mountain" mailing area is unincorporated DeKalb County, where the county license applies instead.

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 STONE MOUNTAIN

- [ ] **Confirm your zoning**
  Vacation homes are allowed only in the VCM district or with a council-approved special use permit. Homestays must be owner-occupied with a DeKalb homestead exemption and rent one room.
- [ ] **Get the license and tax certificate**
  Get a short-term lodging license and a home occupational tax certificate each year. Include a floor plan with room sizes, a parking site plan, and an HOA statement if you are in one. The city inspects at licensing and renewal.
- [ ] **Name a manager who responds within an hour**
  If you don't live in DeKalb County, name a property manager who answers 24/7 and gets to the property within one hour of a city call.
- [ ] **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. Stone Mountain's hotel-motel tax is 5%. For direct bookings, file it with the city.

House rules for guests

Rooms: Up to 4 guest rooms, 40 sq ft per guest

Parking: No street or front-yard parking

Safety: Smoke alarm in each room + fire extinguisher

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 Stone Mountain (Municode): Code section.
https://library.municode.com/ga/stone_mountain/codes/code_of_ordinances?nodeId=PTIICOOR_APXAZO_ARTXVISHRMLOACHOFA_S16-1PUDELI

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