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Blue Ridge vacation rental checklist

Fannin County, Georgia | Rules checked November 6, 2026

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Inside Blue Ridge city limits, new short-term rentals are allowed only on property zoned Central Business District (CBD). You need a city rental certificate, an occupation tax certificate, and a $100 annual permit fee, and the city charges an 8% hotel-motel tax.

> Homes rented less than 14 days a year aren't covered by the ordinance.

> Most "Blue Ridge" cabins are outside city limits and follow Fannin County's rules instead. Check your tax bill or 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.

FANNIN COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax depend on whether you're inside a city. Pick your area.

CITY OF BLUE RIDGE

- [ ] **Confirm your zoning**
  Check that your property is zoned CBD. If you rented before the 2023 ordinance and paid the monthly hotel-motel tax, ask the city whether your rental is grandfathered.
- [ ] **Apply under oath**
  List the owners, a 24-hour rental agent who answers city calls within 24 hours, the maximum occupancy you advertise, your guest agreement, proof of ownership, and proof of a visible rental sign with the 911 address.
- [ ] **Get an occupation tax certificate and pay the annual fee**
  Pay the $100 annual permit fee to the planning and zoning department. The certificate doesn't transfer to a new owner.
- [ ] **Taxes on each stay**
  Stays here owe 7% 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 city's 8% hotel-motel tax monthly with the City of Blue Ridge, and list each listing's platform ID number on the return.

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 Blue Ridge (Municode): Code section-
. https://library.municode.com/ga/blue_ridge/codes/code_of_ordinances?nodeId=PTIICOGEOR_CH10BURE_ARTVSHRMVARE

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