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Unincorporated Fannin County vacation rental checklist

Fannin County, Georgia | Rules checked November 6, 2026

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Every short-term rental (30 days or less) outside Blue Ridge city limits needs a Fannin County Accommodation Excise Tax Certificate, $225 a year, and owes the county's 6% lodging tax. The county sets safety, parking, and posting rules, and your certificate number must appear on every listing.

> If more than one rental structure is on the same property, you also need a Tourism Accommodation Permit from the health department first.

> The ordinance also covers cities "administered by the County." If your cabin is inside McCaysville or Morganton city limits, ask the city and the county which rules and tax apply.

> The county requires property and liability insurance that covers short-term rental use.

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.

FANNIN COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply after closing**
  Fill out the county's application packet and email it with your warranty deed. The Lodging Department sets up a portal account, where you buy the annual certificate.
  Fannin County lodging tax page: https://fannincountyga.com/lodging-tax-information-page/
- [ ] **Meet the safety standards**
  Smoke detectors in every bedroom and on every floor (hard-wired or 10-year sealed battery), carbon monoxide detectors where required, a 2A10BC extinguisher on every level, internet or cell service (or an emergency phone), weekly trash pickup, and a reflective 911 address marker at the driveway.

- [ ] **Post the certificate and cabin info sheet**
  By the front door, post the certificate, your point of contact, the nearest hospital, the maximum occupancy, and the county emergency information. Show the certificate number on every Airbnb, VRBO, and manager listing.
- [ ] **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. The county's 6% lodging tax is reported on Fannin County's online portal by the 20th of each month, with a 15% penalty after that. Even if Airbnb pays the tax, you must log in and report the month.

Fees

New or renewal certificate	**$225**
Owner transfer	**$50**
Late renewal (after December 31)	**$25**

House rules for guests

Parking: On the property only
No parking on any road right of way.

Guests: One party per dwelling
No commercial events.

Prohibited: Fireworks, firearms, uncontained fires

Who to contact

Lodging Department: 706-258-5106
Board of Commissioners: 706-632-2203

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

Fannin County: Lodging Tax Information (application or renewal of short-term rentals). https://fannincountyga.com/lodging-tax-information-page/

Fannin County Board of Commissioners: Short-Term Vacation Rental Ordinance (Ordinance 2025-02, revised August 26, 2025)-. https://fannincountyga.com/wp-content/uploads/2025/08/Short-Term-Vacation-Rental-Ordinance.pdf

Fannin County Lodging Department: Application packet for short-term rental (2026)-. https://fannincountyga.com/wp-content/uploads/2026/09/Application-packet-for-Short-term-rental.pdf