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Roswell vacation rental checklist

Fulton County, Georgia | Rules checked November 6, 2026

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Since June 2025 Roswell requires an occupational tax certificate for every short-term rental and a fire marshal inspection before you list and every year after. Stays pay 7.75% sales tax plus the city's 8% hotel-motel tax.

> Fines start at $500 for a first violation in 12 months and $1,000 for a second; a third revokes the certificate for 2 years.

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.

FULTON COUNTY, GEORGIA

- [ ] **Find your city**
  Nearly every Fulton address is inside a city, and each city sets its own permit, zoning, and hotel-motel tax rules. Check your city on your property tax bill, then pick it below.
- [ ] **Know what the platform collects**
  Airbnb collects state and local sales tax, the $5 state fee, and the city hotel-motel tax on its bookings. For direct bookings you file them yourself.

CITY OF ROSWELL

- [ ] **Check your zoning**
  The city won't issue a certificate for a property used in violation of its Unified Development Code. Ask Roswell Planning whether your address allows a short-term rental.
- [ ] **Get the occupational tax certificate**
  Apply in the owner's name, list any manager or booking agency, and post the certificate inside the unit.
- [ ] **Pass the fire marshal inspection**
  The Roswell fire marshal inspects before the first guest and every year after. Occupancy follows NFPA 101, and your ads must state the limit.
- [ ] **Taxes on each stay**
  Stays here owe 7.75% 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. Roswell's hotel-motel tax is 8%. For direct bookings, file it 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 Roswell (Municode): Code section.
https://library.municode.com/ga/roswell/codes/code_of_ordinances?nodeId=CH10LITABURE_ART10.18SHRMRE_S10.18.4AP