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Ellijay vacation rental checklist

Gilmer County, Georgia | Rules checked November 6, 2026

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Inside Ellijay city limits, short-term rentals are allowed only where hotels and motels are, not in the R-1 residential zone. You need a $150 annual city license, a business license, and an inspection, and most “Ellijay” cabins are actually outside 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.

GILMER 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 ELLIJAY

- [ ] **Check your zoning**
  Rentals are treated like hotels and motels for zoning. In R-1, you can only apply for a conditional use permit if the home borders the central business district (or is on the same street as one that was approved); owners within 500 feet get to object.
- [ ] **Pass the inspection**
  The city inspects for building and fire codes before issuing the permit. You need interconnected smoke detectors in every bedroom and on every level, and carbon monoxide detectors on each level, 5 feet off the floor.
- [ ] **Apply for the license**
  Show ownership, insurance that covers short-term rental, a sample guest agreement, and a local property manager available 24 hours. Give that contact’s name and number to the city clerk, police, fire department, and every owner within 500 feet.
- [ ] **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. Ellijay charges an 8% hotel-motel tax; file it with the City of Ellijay and put your business license number in every ad.

House rules for guests

Parking: 1 off-street space per bedroom

In residential zones, each space 9 by 20 feet; no more vehicles than spaces.

Noise: Post the city’s noise ordinance

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 Ellijay (Municode): Code section. https://library.municode.com/ga/ellijay/codes/code_of_ordinances?nodeId=PTIICOOR_CH60SHRMREUN

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