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Jekyll Island vacation rental checklist

Glynn County, Georgia | Rules checked November 6, 2026

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Homes on Jekyll Island sit on land leased from the state, and renting one needs a yearly rental license from the Jekyll Island Authority. Licensees also pay percentage rent under their lease and the Authority's lodging tax at Glynn County's rate, plus 7% sales tax.

> The license doesn't transfer when the lease is sold. Violations are misdemeanors, up to $1,000, and three violation notices in three years can cost you the license.

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.

GLYNN COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax are set by each city, and by the county outside city limits. Pick your area.

JEKYLL ISLAND AUTHORITY

- [ ] **Apply to the Authority**
  All lessees sign the application. List the bedrooms, maximum adult occupancy, a parking site plan with the vehicle limit, and your short-term rental agent, and pay the license fee.
- [ ] **Keep up with your lease**
  Report and pay the percentage rent your lease requires, keep rental agreements for 48 months, and give guests your license number. The Authority may audit once a year and inspect on three days' notice.
- [ ] **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 Authority's lodging tax follows the rate Glynn County sets; for direct bookings, file it with the Jekyll Island Authority.

House rules for guests

Trash: "Back Door" service contract

Safety: Smoke alarms, inspected extinguisher, CO alarm with propane

Who to contact

Jekyll Island Authority: 912-635-3636

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

Jekyll Island Authority (Municode): Code section.
https://library.municode.com/ga/jekyll_island_authority/codes/code_of_ordinances?nodeId=COOR_CH20RERE_ARTVSUUS_S20-72SHRMRE

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