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Unincorporated Glynn County vacation rental checklist

Glynn County, Georgia | Rules checked November 6, 2026

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St. Simons, Sea Island, and the rest of unincorporated Glynn County require a yearly county accommodation excise tax certificate ($150, then $100 to renew) and a local contact who can be on site within two hours. Stays pay 7% sales tax plus the county's 7% lodging tax.

> Certificates don't transfer. After a sale, the new owner can keep renting for 30 days if they apply within 7 days.

> The county code sets a 7% lodging tax; the state's August 2025 report still listed 5%.

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.

GLYNN COUNTY (UNINCORPORATED AREAS, EXCLUDING JEKYLL ISLAND)

- [ ] **Apply for the accommodation excise tax certificate**
  Apply to the Glynn County Finance Department before you list. Give the owner, parcel, bedrooms, any managing agent, a local point of contact, and guest parking, and affirm that HOA rules and covenants allow the rental. Managers with several rentals can get one master certificate.
- [ ] **Renew by mid-December**
  File the $100 renewal by the second Monday of December. A certificate that lapses on December 31 must be applied for again as new.
- [ ] **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 lodging tax is 7% under the county code. For direct bookings, file it with Glynn County.

House rules for guests

Posted notice: By the front door
The certificate, the local contact's 24/7 phone and email, the nearest hospital, and the maximum guests and vehicles.

Events: No commercial events

Safety: Smoke and CO alarms in every bedroom, extinguisher, weekly trash pickup

Parking: Set a vehicle maximum

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

Glynn County (Municode): Code section.
https://library.municode.com/ga/glynn_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH2-31SHRMRE

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https://library.municode.com/ga/glynn_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH2-14TA_ARTIILOTA_2-14-21IMRATA