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Duluth vacation rental checklist

Gwinnett County, Georgia | Rules checked November 6, 2026

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Duluth requires special use approval for short-term rentals in its R-100, R-75, and CBD districts (they're allowed in RM), with a $200 fee. Rentals can't sit next to another rental in single-family districts, and guests are capped at 2 per bedroom plus 4.

> The packet points to Article 3, Section 344 of the Unified Development Code for the full rules; we didn't find that code online. The local contact is reviewed yearly with the occupational tax certificate renewal.

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.

GWINNETT COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax are set by each city or by the county outside city limits. Inside a city, the city's own hotel-motel tax normally applies instead of the county's; ask your city to confirm. Pick your area.

CITY OF DULUTH

- [ ] **Prepare drawings**
  Upload a scaled site plan (structures, setbacks, off-street parking, utilities, septic) and a scaled floor plan. On septic, include Gwinnett County Environmental Health approval.
- [ ] **Apply through the permitting portal**
  Show proof of smoke detectors, carbon monoxide detectors, and a fire extinguisher. Mail your local contact's information to adjacent owners and submit proof of mailing. Staff review completeness within 14 days.
- [ ] **Post the interior sign**
  Show the local contact's 24-hour number, maximum occupants, parking, trash day, extinguisher location, emergency contacts, address, and quiet hours.
- [ ] **Taxes on each stay**
  Stays here owe 6% 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. For direct bookings, file the City of Duluth's 5% hotel-motel tax with the city.

Duluth asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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 Duluth Department of Planning & Development: Short Term Rental Requirements (application packet)-
. https://cms4files.revize.com/duluth/Short%20Term%20Rental%20Submittal%20Requirements.pdf

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