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Gainesville vacation rental checklist

Hall County, Georgia | Rules checked November 6, 2026

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Gainesville's development code (December 2025) allows short-term rentals of 15 days or less only in its R-O, C-B, R-B, G-B, L-I, and H-I districts, not in its single-family or two-family residential zones. The city adds an 8% hotel-motel tax.

> Rentals that operated in residential zones before the new code may have nonconforming rights. Ask the city's planning office before you buy or list.

> Homes outside city limits follow Hall County's rules instead.

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.

HALL 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.

CITY OF GAINESVILLE

- [ ] **Check your zoning district**
  Look up your parcel's zoning with the city. A short-term rental is a permitted use only in the R-O, C-B, R-B, G-B, L-I, and H-I districts. Ask the city about a business license (occupation tax certificate).
- [ ] **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. Gainesville's 8% hotel-motel tax replaces the county's inside city limits; file it with the City of Gainesville for direct bookings.

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 Gainesville (Municode): Unified Land Development Code, Article 9 Use Provisions (December 16, 2025)-
. https://library.municode.com/ga/gainesville/codes/unified_land_development_code?nodeId=Article%209%20Use%20Provisions

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