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Unincorporated Harris County vacation rental checklist

Harris County, Georgia | Rules checked November 6, 2026

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Harris County allows short-term vacation rentals (1 to 30 days) in its agricultural, residential, resort, and manufactured-home districts, but not in commercial or industrial ones. You must give Community Development a local contact; we found no county permit or fee in the code.

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.

HARRIS COUNTY, GEORGIA

- [ ] **Then your city or area**
  Pick your area.

HARRIS COUNTY (UNINCORPORATED AREAS)

- [ ] **Meet the county standards**
  Rent only space built for living in (not a shed or garage), keep the home residential in appearance, park all guest cars on the same lot, keep outdoor lighting off neighbors, and post no rental signs. You set and enforce the occupancy limit.
- [ ] **Give the county a local contact**
  Provide Harris County Community Development with contact information for a local contact for the property. Ask whether you also need a business license.
- [ ] **Taxes on each stay**
  Stays here owe 8% 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. File the county's 8% hotel-motel tax with Harris County 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

Harris County (Municode): Code section.
https://library.municode.com/ga/harris_county/codes/code_of_ordinances?nodeId=COOR_APXAUNDECO_ART3REPAUS_S335SHTEVARE

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