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Locust Grove vacation rental checklist

Henry County, Georgia | Rules checked November 6, 2026

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Locust Grove requires a short-term rental occupational tax certificate, and the application asks you to verify that your primary residence is in the city. City building and fire inspectors must sign off on the home first.

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.

HENRY COUNTY, GEORGIA

- [ ] **Then your city or area**
  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 LOCUST GROVE

- [ ] **Get the inspectors' affidavit**
  City building and fire marshal inspectors sign an affidavit that the home meets building and life safety codes.
- [ ] **Notify neighbors and post the rules**
  Give your agent's contact to owners within 100 feet. Post the contact, maximum guests and vehicles, and noise and parking rules inside, keep a guest register, and put your license number in every ad.
- [ ] **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. For direct bookings, file the City of Locust Grove's 8% hotel-motel tax with the city.

House rules for guests

Parking: One car per bedroom
Or what the garage, carport, and driveway hold; off the street.

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 Locust Grove (Municode): Code section-
. https://library.municode.com/ga/locust_grove/codes/code_of_ordinances?nodeId=TIT5BUTALIRE_CH5.60SHRMRE
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