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Unincorporated Houston County vacation rental checklist

Houston County, Georgia | Rules checked November 6, 2026

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Outside city limits, Houston County requires an accommodation excise tax certificate for every short-term rental (30 days or less): $150 the first year and $100 a year after. It caps guests at 2 per bedroom plus 2, requires a local contact who can arrive within 2 hours, and charges a 5% lodging tax.

Fines are $250, $500, and $1,000 for a first, second, and third violation in 12 months. Each day you advertise or rent without a certificate is a separate violation.

Houston County strongly recommends insurance that covers short-term rental use. Check your zoning district too: the rules apply on top of zoning.

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.

HOUSTON COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits and the hotel-motel tax are set by each city, and by the county outside city limits. Pick your area.

HOUSTON COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply for the accommodation excise tax certificate**
  Apply to the county Finance Department with your parcel number, number of bedrooms, parking spaces, and your local contact. You affirm that covenants and HOA rules allow the rental, and that the home has the required safety equipment. One certificate can cover several rentals under the same owner or manager, each with a sub-number.
- [ ] **Meet the safety standards**
  Every bedroom and floor needs working smoke and carbon monoxide detectors, each unit a charged fire extinguisher, and the home weekly trash pickup. Only one party of guests at a time, and no commercial events.
- [ ] **Post the certificate and a guest notice**
  Post the certificate by the front door with your local contact, the nearest hospital, maximum guests and vehicles, the noise rules, and emergency management websites. Put the certificate number in every listing.

☐ **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. The county's 5% lodging tax is filed monthly with the Houston County Finance Department by the 20th. Its return subtracts bookings made through rental platforms and online travel companies, so you pay it on direct bookings.

Fees

Certificate, applied before July 1	**$150**
Certificate, applied after July 1	**$75**
Annual renewal	**$100**

House rules for guests

Parking: Set a maximum number of cars

Mark guest spaces and give parking instructions before arrival.

Overnight occupancy: Cap applies 11 p.m. to 6 a.m.

Who to contact

Houston County Finance Department: 478-542-2115

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

Houston County (Municode): Code section. https://library.municode.com/ga/houston_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH19OTBUOP_ARTIIISHRMRE

Houston County Board of Commissioners, Finance Department: Short Term Vacation Rentals (STVR) & Hotel/Motel Excise Tax Form. https://www.houstoncountyga.gov/skins/userfiles/files/Accommodation%20Excise%20Tax%20Monthly%20Return.pdf

Houston County (Municode): Code section. https://library.municode.com/ga/houston_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH58TA_ARTVLOTA