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Unincorporated Lumpkin County vacation rental checklist

Lumpkin County, Georgia | Rules checked November 6, 2026

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Every short-term rental in unincorporated Lumpkin County needs a $100 yearly host license and an occupational tax certificate. Guests are capped at 2 per bedroom plus 2, parking is driveway or garage only, and your license number must appear in every ad.

> Renting more than 30 days without a license costs three times the fee. A third violation of the same kind revokes the license for 12 months.

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.

LUMPKIN COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax depend on whether you’re inside a city. Pick your area.

LUMPKIN COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply to the Planning Department**
  Get an occupational tax certificate and apply for the host license on the Planning Department’s form. Certify no covenants prohibit rentals and no money is owed to the county; give the department your house rules.
- [ ] **Post the house information**
  Post the responsible party’s contact, the street address, a floor plan with fire exits and escape routes, how to reach the Planning Department, the maximum occupancy, and “dial 911.”
- [ ] **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. Set up an account in Lumpkin County’s third-party system and file the county’s 8% hotel-motel tax there for bookings a platform doesn’t cover.

House rules for guests

Parking: Driveway or garage only

Ads: Show your host license number

Unincorporated Lumpkin County 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

Lumpkin County (Municode): Code section.
https://library.municode.com/ga/lumpkin_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH12BURELI_ARTIVSHRMREHOLI

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https://library.municode.com/ga/lumpkin_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH18FEOTCH_ARTIIFE_S18-19COFESC