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Unincorporated Pickens County vacation rental checklist

Pickens County, Georgia | Rules checked November 6, 2026

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Pickens County has no separate short-term rental permit, but you register the rental as a business: a business personal property return, a $100 county business license with a fire safety inspection form, and a monthly 6% hotel-motel tax report unless your platform remits it.

> We found no short-term rental rules in the county code. Big Canoe and other communities have their own covenants.

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.

PICKENS 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.

PICKENS COUNTY (UNINCORPORATED AREAS)

- [ ] **Register with the Tax Assessor**
  File a business personal property tax return at the Tax Assessor's Office (1266 East Church Street, Suite 121, Jasper) with your ID. You need the "received" copy for the license.
  Pickens County STR business: https://www.pickenscountyga.gov/385/Short-Term-Rental-Business
- [ ] **Get the county business license**
  At Planning and Development (Suite 136), bring the business license application (notaries are in the office), the fire safety inspection form, the assessor's receipt, your ID, and $100.
- [ ] **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. File the county's 6% hotel-motel tax with the County Clerk (Suite 189) by the 20th, with a copy of your Georgia sales tax report, and file zero reports for months with no bookings. If Airbnb or a manager remits the tax for you, the county says you don't need to file.

Who to contact

Pickens County: 706-253-8809

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

Pickens County: Short Term Rental Business. https://www.pickenscountyga.gov/385/Short-Term-Rental-Business

Pickens County (Municode): Code of ordinances. https://library.municode.com/ga/pickens_county/codes/code_of_ordinances