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Sky Valley vacation rental checklist

Rabun County, Georgia | Rules checked November 6, 2026

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Sky Valley requires a city occupational license for every short-term rental (30 days or less), renewed each year, and a certification that the home meets fire and life safety codes. The city charges an 8% hotel-motel tax, paid to the city clerk monthly.

> The city may use a third-party service to monitor short-term rental listings.

> Check the Sky Valley resort's own covenants too.

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.

RABUN 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.

CITY OF SKY VALLEY

- [ ] **Apply for the occupational license**
  Apply on the city's form with the non-refundable fee. Certify that the property meets NFPA 101 and the state fire code before the license is issued. Licenses don't transfer to a new owner.
- [ ] **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. Sky Valley charges an 8% hotel-motel tax; report and pay it to the city clerk by the 20th of each month.

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 Sky Valley (Municode): Code section-
. https://library.municode.com/ga/sky_valley/codes/code_of_ordinances?nodeId=PTIICOOR_CH41UT

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