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Tallulah Falls vacation rental checklist

Rabun County, Georgia | Rules checked November 6, 2026

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Tallulah Falls allows short-term vacation rentals only in its Business and Highway Business zoning districts. You need a town certificate of authority to collect the 8% room tax, a sworn third-party inspection, and a local contact within 25 miles.

> Tallulah Falls lies in both Rabun and Habersham counties; sales tax is 7% on the Habersham side.

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.

TOWN OF TALLULAH FALLS

- [ ] **Confirm your zoning**
  Only property in the Business or Highway Business district can be rented for 30 days or less.
- [ ] **Apply for the certificate of authority**
  Provide a sworn statement from a qualified third-party inspector, a sworn statement that no covenants prohibit rentals, the declarations page of your commercial or short-term rental insurance, and your local contact. Report contact changes within 72 hours and ownership changes within 7 days.
- [ ] **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. File the town's 8% room tax with the Town of Tallulah Falls and display the certificate at the property.

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

Town of Tallulah Falls (Municode): Code section-
. https://library.municode.com/ga/tallulah_falls/codes/code_of_ordinances?nodeId=PTIICOOR_APXAZO_ARTXXIIRESHTEVARE

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