LICENSEDRENTAL.COM

Unincorporated Rabun County vacation rental checklist

Rabun County, Georgia | Rules checked November 6, 2026

Scan for the latest version

Rabun County requires a yearly license for every short-term rental, charges $50 per advertised guest, and caps guests at 12. New rentals are allowed in the vacation cottage (V-C) and business zones, or in a homesteaded home the owner lives in at least 180 days a year; residential and agricultural zones keep only rentals licensed before 2023, until they sell.

> The representative must inspect the home at the end of every stay.

> Three violations in 12 months means you can renew only with a $10,000 bond. Fines are $500 for a first offense and $1,000 after that.

> Licenses end when the property is sold.

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.

RABUN COUNTY (UNINCORPORATED AREAS)

- [ ] **Check your zoning**
  Confirm your parcel is zoned V-C, H-B, or C-B. A home you live in with a homestead exemption at least 180 days a year can be rented in any zone.
- [ ] **Register the public accommodation**
  File the public accommodation registration and sales tax form with its affidavit at the Rabun County Marshal’s Office. In an HOA, sign an affidavit that rentals don’t violate the covenants.
- [ ] **Apply for the license with a floor sketch**
  Include your Georgia DOR sales tax registration, a scaled sketch of each floor showing bedrooms, exits, stairs, smoke and CO detectors, extinguishers, pools, and exit signs, your maximum occupancy, a sample rental agreement, and a notarized statement from your representative.

- [ ] **Post the information and hand out the evacuation map**
  By the main entrance, post the representative's contact, maximum occupancy, maximum parking, trash location, nearest hospital, and "dial 911." Give guests an evacuation map (at least 8½ × 11) at check-in.
- [ ] **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 county's 8% excise tax with Rabun County by the 20th of each month.

Fees

Short-term rental license	**$50 per advertised occupant, per year, per unit**
Public accommodations registration	**$30 per facility (max $200)**
Administrative fee	**$25 a year**

House rules for guests

Ads: Must show occupancy limit and maximum parking

Parking: Not in county or public road rights of way

Phone: Cell service in every room or a landline

Unincorporated Rabun 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

Rabun County (Municode): Code section.
https://library.municode.com/ga/rabun_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH12BURELI_ARTVISHRMRE

Rabun County (Municode): Code section.
https://library.municode.com/ga/rabun_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH18FEFIOTCH_ARTIIFE_S18-19SPFE

Rabun County (Municode): Code section.
https://library.municode.com/ga/rabun_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH56ZO_ARTIIIUSREREDI_S56-59VACODI