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# Toccoa vacation rental checklist

Stephens County, Georgia | Rules checked November 6, 2026

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We found no short-term rental permit or rules in Toccoa's code. Stays owe 7% sales tax + 8% hotel-motel tax + $5/night; Airbnb collects these on its bookings.

> We searched for short-term rental rules in November 2026 and found none. Confirm with the City of Toccoa before you list.

## 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.

### STEPHENS 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 TOCCOA

- [ ] **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. Toccoa charges an 8% hotel-motel tax; file it with the City of Toccoa.
- [ ] **Ask about zoning and a business license**
  Ask the City of Toccoa whether zoning allows a short-term rental at your address and whether you need a business license (occupation tax certificate). Check your HOA rules too.

## 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

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

City of Toccoa (Municode): Code of ordinances. https://library.municode.com/ga/toccoa/codes/code_of_ordinances