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Unincorporated Thomas County vacation rental checklist

Thomas County, Georgia | Rules checked November 6, 2026

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We found no short-term rental permit in Thomas County's code. Stays owe 8% sales tax, the county's 8% hotel-motel tax, and the $5 state fee.

> The county code exempts stays of more than ten consecutive days from its hotel-motel tax; state law and Airbnb use 30. Ask the county which it applies.

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.

THOMAS COUNTY, GEORGIA

- [ ] **Then your city or area**
  Zoning, business licenses, and the hotel-motel tax are set by the city and the county. Pick your area.

THOMAS COUNTY (UNINCORPORATED AREAS)

- [ ] **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. Thomas County's 8% hotel-motel tax is filed with the county.
- [ ] **Ask about zoning and a business license**
  Ask Thomas County whether zoning allows a short-term rental at your address and whether you need a county business license (occupation tax certificate). Check your HOA rules too.

Who to contact

Thomas County Board of Commissioners: (229) 225-4100

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

Thomas County (Municode): Code section.
https://library.municode.com/ga/thomas_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH86TA_ARTVIHOMOEXTA