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Thomaston vacation rental checklist

Upson County, Georgia | Rules checked November 6, 2026

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Thomaston's zoning code applies its bed and breakfast standards to short-term rentals: the owner or an agent must live on the premises, stays can't exceed seven days, and the home can have up to 6 guest rooms and 12 guests. In single-family zones the rental needs special use approval from city council.

> The code applies the bed and breakfast standards to short-term rentals without saying which ones fit a whole-home rental (for example the breakfast-only meal rule). Ask the city how it applies them.

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.

UPSON COUNTY, GEORGIA

- [ ] **Then your city or area**
  Pick your area.

CITY OF THOMASTON

- [ ] **Apply for special use approval**
  In a single-family detached residential district, ask the city about a special use application; city council decides.
- [ ] **Get an occupation tax permit**
  Bed and breakfast standards require an annual occupation tax permit. Short-term rentals can skip the fee if you show it was paid in another jurisdiction. The health department and fire department may inspect to set capacity.
- [ ] **Taxes on each stay**
  Stays here owe 9% 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 Thomaston's 5% hotel-motel tax with the City of Thomaston for direct bookings.

House rules for guests

Parking: 2 spaces plus 1 per guest room, off street
Pavers, decorative stone, or pervious materials allowed; not "57 stone."

Lot size: At least 15,000 sq ft

Appearance: Keep the home's residential character

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 Thomaston (Municode): Code section.
https://library.municode.com/ga/thomaston/codes/code_of_ordinances?nodeId=PTIICOOR_CH98ZO_ART98-4ZODIPUUSDIST_S98-4.4PUPEUSDISTSIFAD

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https://library.municode.com/ga/thomaston/codes/code_of_ordinances?nodeId=PTIICOOR_CH98ZO_ART98-5DEST_S98-5.3USST

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