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Lookout Mountain vacation rental checklist

Walker County, Georgia | Rules checked November 6, 2026

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The City of Lookout Mountain doesn't allow whole-home short-term vacation rentals in its Single-Family District. Owners who live there can "home share" up to two bedrooms while present, with one of no more than 15 permits a year.

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.

WALKER 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 LOOKOUT MOUNTAIN

- [ ] **Apply for a business license and home sharing permit**
  All owners apply to the City Council under oath. You must hold title, live in the home as a city resident, and be present for every stay.
- [ ] **Follow the home sharing limits**
  Rent only bedrooms in the house (not sheds or garages), serve no food or alcohol, advertise it as shared space, and allow guests no more than 2 vehicles, parked off the lawn.
- [ ] **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. Lookout Mountain charges a 3% hotel-motel tax; file it with the city.

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 Lookout Mountain (Municode): Code section-
. https://library.municode.com/ga/lookout_mountain/codes/code_of_ordinances?nodeId=PTIICOOR_APXAZO_ARTIIDE_S10-1INWOTE

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

A plain-language summary of public rules, not legal advice. Confirm with City of Lookout Mountain before you rent. Latest version: licensedrental.com/ga/walker/lookout-mountain