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Helen vacation rental checklist

White County, Georgia | Rules checked November 6, 2026

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Helen treats renting a home for 1 to 30 nights as a business: owners need a city occupation tax certificate and a yearly hotel-motel tax registration with two 24-hour emergency contacts. The city charges an 8% hotel-motel tax, and its zoning lists short-term rentals in the C-2 commercial district.

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.

WHITE 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 HELEN

- [ ] **Ask about zoning**
  Helen's zoning code lists short-term rentals as a use in the C-2 district. Ask the city whether your property's zoning allows one.
- [ ] **Get an occupation tax certificate**
  Short-term rental owners pay the city occupation tax; one certificate covers multiple rentals you own in the city.
- [ ] **Register for the hotel-motel tax**
  Register each property every year with your DOR sales tax number, the platforms you use, and two emergency contacts available 24 hours who can respond within 2 hours. The city then issues a certificate of authority.
- [ ] **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. Helen's 8% hotel-motel tax return is due to the city by the 20th. If a platform remits the tax to the city, the code still requires you to file.

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 Helen (Municode): Code section.
https://library.municode.com/ga/helen/codes/code_of_ordinances?nodeId=PTIICO_CH34LADECO_ARTIIIZO_DIV3ZODIZODIRE_S34-184PEHICO
City of Helen (Municode): Code section.
https://library.municode.com/ga/helen/codes/code_of_ordinances?nodeId=PTIICO_CH14BU_ARTIINGE_DIV1GE_S14-26DE
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