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Unincorporated White County vacation rental checklist

White County, Georgia | Rules checked November 6, 2026

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White County caps short-term rental host licenses at 650 for its unincorporated areas and won't license rentals in platted subdivisions unless the covenants specifically allow them. You need an occupational tax certificate, a host license, and the county's 8% hotel-motel tax.

A buyer of a licensed rental has 60 days to apply and keeps the seller's grandfathered status and place under the cap.

Late renewals pay 10% a month; renting without a license costs three times the fee.

In late 2023 the county identified 609 subdivisions where rentals would need covenant approval.

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.

WHITE COUNTY (UNINCORPORATED AREAS)

- [ ] **Get the eligibility form**
  Start with the county planning office's short-term rental eligibility form. In a platted subdivision, you must swear the covenants specifically allow short-term rentals.
- [ ] **Apply to the Business Tax Office**
  Get an occupational tax certificate and apply for the host license with the 911 address, proof of commercial or short-term rental insurance, house rules, and an attestation (by you or an inspector) that the home meets the building, fire, and NFPA 101 codes.
- [ ] **Post the house information**
  Post the responsible party, street address, a floor plan with fire exits and escape routes, how to reach the planning department, maximum occupancy, "dial 911," and the county's courtesy notice. Display the host license and hotel-motel tax certificate.

☐ **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. File White County's 8% hotel-motel tax with the county Business Tax Office; management companies list each property separately.

House rules for guests

Check-in and checkout: Between 6 a.m. and 10 p.m.

Parking: Driveway or garage only

Who to contact

Code Enforcement (complaints): 706-219-7852

Unincorporated White County asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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

White County (Municode): Code section. https://library.municode.com/ga/white_county/codes/code_of_ordinances?nodeId=PTIIOFCO_CH16SHRMREHOLI_ARTIISHRMREHOLI

White County Business Tax Office: Short-Term Rental Host License. https://whitecountyga.gov/node/8207

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

WRWH: Citizens Pack Commission's Public Hearing (December 5, 2023). https://www.wrwh.com/?p=79093