

FREQUENTLY ASKED QUESTIONS ABOUT THE PUBLIC ACCOMMODATIONS TAX AND SHORT TERM VACATION RENTALS

What is the public accommodations tax and who must pay it?

The public accommodations tax is a 5 percent (%) tax paid by guests at motels, hotels, lodges, campgrounds, cabins, etc., including single family homes rented periodically for periods of 95 days or less. The owner or manager of the property collects the tax from the guest, and remits the money to the county on a quarterly basis. Additionally, property owners must obtain a Rabun County public accommodations license. The license can run from a minimum of \$30.00 to a maximum of \$200.00 annually.

How does Rabun County use the money collected from the tax?

All of the funds are used to promote tourism in Rabun County.

What guest charges are subject to the tax?

Gross room rent, including housekeeping charges. Exceptions are: rentals greater than 95 days, meeting rooms and other such facilities, or any rooms, lodging or accommodations provided without charge.

If my property is available for short term rentals, what do I need to do?

Go to www.rabuncounty.ga.gov and click on Licenses, Permits and Forms. Complete the Public Accommodations License registration form and mail it and the registration fee to the Rabun County Marshal's Office. The forms are also available in the Rabun County Marshal's Office. For one single family home, it would be \$30.00 annually. Please contact the number below for other fees.

After that you must file a quarterly tax return, even if you have no revenue for that period. The tax return may be filed and paid online. Tax payments are due quarterly: January – March are due April 20th, April – June are due July 20th, July – September are due October 20th, and October – December are due January 20th. There is a discount for on time payments.

I don't advertise my property on any of the vacation rental websites, it's only by word of mouth, and only a few times a year, so must I obtain a license and collect the tax from guests?

Yes. If you are renting your property for short term periods, you are in business, and therefore must be licensed and collect the tax from guests.

What if a property owner is offering a house for rent, but does not purchase a license and file quarterly tax returns?

The Rabun County Code of Ordinances allows the county to estimate rental revenue, bill the owners, and if not paid, place a lien on the property. The penalties for failure to pay the tax vary, and are listed in Chapter 12, Article IV, Sec. 12-167 and 12-168. The ordinance requires that rental records be made available for examination by the county if requested.

If you have further questions, please contact Janice Lane in the Rabun County Marshal's Office
706-782-2657, or janice.lane@rabuncounty.ga.gov. The Marshal's Office will be glad to help you.