

## 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% tax paid by guests at hotels, motels, lodges, campgrounds, cabins, etc. including single family homes which are rented periodically for periods of 30 days or less. The owner 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, \$30 per unit per year.

### **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?**

All rental charges, including housekeeping.

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

Go to [www.rabuncounty.ga.gov](http://www.rabuncounty.ga.gov) and click on Licenses, Permits, and Forms. Fill out the Public Accommodations License and submit it to the county on line. Thereafter, you must file a quarterly tax return, even if you had zero revenue for the period. The tax return may be filed and paid on line. Tax payments are due quarterly: April 15<sup>th</sup>, July 15<sup>th</sup>, Oct 15<sup>th</sup>, and Jan 15<sup>th</sup>. A discount is available for on time payments. If you have further questions, contact Ashley Griffin in the Marshal's office (706) 782-2657 or by email: [ashley.griffin@rabuncounty.ga.gov](mailto:ashley.griffin@rabuncounty.ga.gov)

### **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 their house for rent but does not purchase a license and file quarterly tax returns?**

The ordinance allows the county to estimate rental revenue, bill the owner, and if not paid, place a lien on the property. The penalty for failure to pay the tax is a minimum of 25% of the tax due; 50% of the tax due for willful failure to file or the filing of a fraudulent return. The ordinance requires that rental records be made available for examination by the county if requested.