

White County

Steps to Compliance – Short Term / Vacation Rentals

Step 1

- Complete a Business License Application
1235 Helen Hwy Cleveland, GA 30528

Step 2

- Application will be routed through Planning & Development to ensure property meets all requirements (zoning & permitting) *

Step 3

- Business License Issued
Short Term Rental Registration Taken
Certificate of Taxing Authority Issued

Step 4

- Remit 8% lodging tax to County on a monthly basis
Renew business license on an annual basis

Important Contacts

www.whitecounty.net

Business Tax Office

1235 Helen Hwy
Cleveland, GA 30528
706-865-2235

Business License • Lodging Tax •
Alcohol License

Planning & Development

1241 Helen Hwy #220
Cleveland, GA 30528
706-865-6768

Zoning • Building Permits •
Code Enforcement

Environmental Health

1241 Helen Hwy #210
Cleveland, GA 30528
706-348-7698

Septic • Food Service •
Public Accommodations

Georgia Department of Revenue

1-877-423-6711

www.dor.georgia.gov

*rentals subject to 7% states sales tax

*** Please note: zoning & permitting requirements may extend your application process**

Frequently Asked Questions

Q1: What type occupancy qualifies as short term / vacation rental and is subject to hotel / motel (lodging tax)?

A1: In exchange for compensation - occupancy of any room, lodging or accommodation furnished by any person or legal entity within the unincorporated portions of the county. The lodging tax applies to hotels, motels, inns, lodges, tourist camps, tourist cabins, campground or any other place in which rooms, lodgings or accommodations are available - when such occupancy is for a period of 30 days or less.

Q2: What is the cost of a business license?

A2: *\$25 Administrative Fee for Initial Year ** Renewed Annually

Number of Employees	Annual Fee
0-5	\$100
6-10	\$200
11-15	\$300
16-20	\$400
21-25	\$500
26+	\$600

Q3: Will I be required to rezone my property to operate a short term / vacation rental?

A3: Contact the Planning & Development Office regarding any questions related to zoning.

Q4: What is the hotel / motel tax rate for the unincorporated area of White County?

A4: 8%

Q5: How do I submit the monthly hotel / motel tax to White County?

A5: In person or by mail – must include monthly tax form

http://www.whitecounty.net/application/files/1015/6527/2484/Hotel_Motel_Monthly_Report_Form_06_12_2019.pdf and a copy of your ST-3 Form (from Georgia Dept. of Revenue proving monthly sales tax filing)

Samples of both forms are attached for reference.

Q6: If I utilize a management company – am I required to obtain a business license?

A6: No, as long as the management company is registered with White County.

Q7: If I utilize VRBO or Airbnb, am I required to obtain a business license & registration?

A7: Yes.

Q8: How do I obtain state sales tax ID #?

A8: Georgia Department of Revenue: 1-877-423-6711 www.dor.georgia.gov

Q9: Where can I locate more information about the business license, hotel / motel tax, and short term rental requirements?

A9: <http://www.whitecounty.net/government/board-commissioners/municipal-code>

Chapter 66, Taxation: Article 3 (Lodging Tax) Article 5 (Occupational Tax)

Appendix C, Land Use Regulations Article 7 Short Term Rental Regulations

Q10: What information are management companies required to submit each month?

A10: Management companies are required to submit the monthly hotel / motel tax form, an ST-3, and a listing of 911 addresses for which the taxes were collected. Management companies are advised to direct owners to contact White County Planning & Development to verify their property is eligible for short term rental prior to entering into an agreement – in order to avoid fines and penalties for unauthorized rental.

WHITE COUNTY BOARD OF COMMISSIONERS

1235 Helen Highway, Cleveland, GA 30528

706-865-2235



Hotel/Motel Monthly Tax Report

Business Name: Month Reporting For: GA Sales Tax #:

Business Address:

Rental Management Companies shall either list each property separately on the monthly lodging tax form that is submitted to the White County Clerk's Office, or provide a separate lodging tax form for each property to the White County Clerk's Office. (Please list all 911 addresses of the cabins on the back of this page) *Per Appendix C – Land Use Regulations, Article IV – Non-Conforming Lots, Buildings, and Use – Section 704 – Short-term Rental Requirements (e) (4).

Important: This report must be filed and the tax paid by the 20th of the month following the month in which the tax was collected in order to avoid loss of vendor's compensation and the assessment of penalties and interest. Also, a copy of your corresponding month's Georgia Department of Revenue Sales and Use Tax Report (Form ST-3) must be attached to this report.

Table with 2 columns: Description and TOTALS. Rows include: 1. Gross Rental Proceeds, 2. Less Exempt Portion of Proceeds, 3. Net Taxable Proceeds, 4. Hotel/Motel Tax, 5. Less 3% of Tax, 6. Tax Due White County, 7. Specific Penalty, 8. Interest on Late Payment, 9. Total Tax, Penalty and Interest.

*Make check payable to White County Commissioners and forward with this report and a copy of your corresponding month's Georgia Department of Revenue Sales and Use Tax Report (Form ST-3) To: White County Board of Commissioners

Date: Please check if you need more report forms

Signature/Title:

I do hereby declare under penalty of law that the information contained in this report is true and correct to the best of my knowledge.

Internal Use Only: Received By / Date Planning Department Sign Off:



1712604013

Check/Money Order
 No Sales/Use Activity
 No Tax Due

Sales & Use # _____ Period Ending: ____/____/____ Amended Return

Name: _____

Address: _____

Address: _____

City: _____ State: _____ Zip: _____

County of Business: _____

DEPARTMENT USE ONLY

Part A Tax Summary

1. Total State Sales	▶	
2. Total Exempt State Sales	▶ -	
3. Taxable State Sales	▶	
4. Total Sales Tax (from Part B, Line 21).....	▶ +	
5. Total Use Tax (from Part B, Line 26).....	▶ +	
6. Total TSPLOST Tax (from Part C, Line 54).....	▶ +	
7. Pre-Paid Local Sales/Use Tax (from Part D, Line 3).....	▶ +	
8. Total Tax Collected (from accounting records).....▶		
9. Total Sales/Use Tax (Ln 4 + Ln 5 + Ln 6 + Ln7).....	▶	
10. Excess Tax (Subtract Line 9 from Line 8).....	▶ +	
11. Total Vendor's Compensation (from Part D, Line 5).....	▶ -	
12. Previous Prepaid Estimated Tax.....	▶ -	
13. Current Prepaid Estimated Tax.....	▶ +	
14. Total Amount Due.....	▶	

**Obtained Through Account on Georgia Tax Center –
 Verification of Compliance with Georgia Sales Tax
 Regulations**