



Short-term Rental Important Information

Union County Government

65 Courthouse Street, Blairsville, GA 30512 706 439-6000

IMPORTANT INFORMATION CONCERNING THE GEORGIA DEPARTMENT OF REVENUE

STR/Hotel-Motel Owners must remit state and local STR taxes.

There are three different types of taxes/fees that must be collected if you are renting a property as an STR/Hotel-Motel rental. (Please consult the Union County Ordinance for specific definitions pertaining to overnight accommodations.):

1. Union County is authorized to collect an STR/Hotel-Motel Excise Tax in the amount of 5% under O.C.G.A. 48-13-51(b). This amount is to be remitted to the Union County Commissioner's Office monthly using the Union County Online STR Tax Collection System. This amount applies to per night rental amounts + fees assessed. (Such as cleaning fees, pet fees, etc.)
2. In addition, the standard sales and use tax is 7%. It is separate from this excise tax and this tax is to be remitted directly to the Georgia Department of Revenue. (The Georgia State Sales Tax Rate is currently 4%. The Union County sales tax rate is 3%.) This amount applies to per night rental amounts + fees assessed. (Such as cleaning fees, pet fees, etc.)
3. The State of Georgia charges a state hotel-motel fee of \$5 per night on each calendar night any accommodation is rented. This is effective until the rental becomes an "extended stay rental." An "extended stay rental" is the rental of an accommodation for 31 or more consecutive days to the same customer.

EXAMPLE

Room Rate 3 Nights (\$300) + \$100 in Fees	=	\$400.00	
Local STR/Hotel-Motel Tax	5%	\$20.00	Paid to Union County Govt.
Sales Tax & Use	7%	28.00	Paid to GA Dept of Revenue
State Fee \$5.00 Per Night		\$15.00	Paid to GA Dept of Revenue
TOTAL BILL		\$463.00	Total collected from renter.

RECENT LEGISLATION:

On July 1, **2020**, HB276 became effective. This law requires online lodging platforms (VRBO, Airbnb, etc.) to collect and remit the sales tax directly to the State of GA.

On July 1, **2021**, HB317 became effective. This law requires online lodging platforms (VRBO, Airbnb, etc.) to collect and remit Union County required STR/Hotel-Motel taxes as well as the state required \$5.00 per night fee.

In other words, all taxes and fees scheduled within online lodging platforms are being collected and remitted on behalf of STR/Hotel-Motel Owners. **PLEASE KNOW** that owners are **STILL** expected to file an online tax return for each individual STR using the Union County Online STR Tax Collection System monthly. The purpose for the tax return is to report what Union County can expect to receive from the lodging platform. In cases of rental bookings scheduled **outside of an online lodging platform** – it is the owner's responsibility to manually remit those taxes and fees (demonstrated above) to the appropriate government entity. State taxes and fees should be remitted to the GA Department of Revenue and local taxes should be remitted to the Union County Government.