

**Macon-Bibb County**  
**Short Term Vacation Rental**  
**Permit Application Instructions**

1. There is no application or permit fee for obtaining a Short-term vacation rental (“STVR”) Permit, but you may be required to pay other taxes or fees in connection with operating your STVR business.

2. An STVR Permit is required for all Short-term vacation rentals, which are defined as,

*Short-term vacation rental* means an accommodation for transient guests where, in exchange for compensation of any type or amount, a residential dwelling unit is provided for lodging for a period of time not to exceed 30 consecutive days. Such use may or may not include an on-site manager. For the purposes of this definition, a residential dwelling shall include all housing types and shall exclude group personal care homes or other lodging uses which are provided incidental to other services, such as health care. This definition shall also exclude any premises operating pursuant to a valid Tourist Accommodation Permit from the Georgia Department of Public Health.

Macon-Bibb County Code of Ordinances Sec. 7-371.

3. Every dwelling or portion of a dwelling being offered separately for rental must have its own STVR Permit, and a separate application must be filed for each dwelling or portion of a dwelling that is being offered separately for rental.

Examples:

A. If you own a duplex containing two, three-bedroom apartments, and short-term guests are required to rent the entire structure or not rent at all, then only one STVR permit is required.

B. If you own a duplex containing two, three-bedroom apartments, and short-term guests may rent one complete apartment or both, but may not rent only a portion of an apartment, then two STVR permits are required – one for each apartment listed separately for rental.

C. If you own a duplex containing two, three-bedroom apartments, and short-term guests may rent one, two or three bedrooms, in either or both apartments, then six STVR permits are required – one for each bedroom listed separately for rental.

4. STVR Permits expire on December 31<sup>st</sup> of each year and must be renewed annually by filing an updated permit application.

5. If your STVR property is owned by a company or other legal entity, then you must complete and submit the “Additional Owner Information Form” along with the permit application. Only one legal entity with the greatest ownership interest in the STVR property needs to be identified. The person listed as Owner 1 should be the person holding the highest position or greatest interest in the legal entity that owns the STVR property, with Owner 2 being the next-highest or next-greatest, and Owner 3 being the third-highest or third-greatest. The “Permit Holder” will be the legal entity that owns the STVR property.

6. If your STVR property is owned by more than one individual, then you must complete and submit the “Additional Owner Information Form” along with the permit application. If more than three individuals share ownership of the STVR property, then only three of the persons holding the greatest interest in the property need to be listed. Owners should be listed in order of their interest in the property, with the person holding the greatest interest being Owner 1, the next-greatest interest being Owner 2, and the next-greatest interest being Owner 3. The “Permit Holder” will be the person listed as Owner 1.

7. Any owner identified in an application may complete and sign the application.

- 8. The following documents must be submitted along with your STVR Permit Application:**
- Additional Owner Information Form (if applicable);
  - Proof of ownership of the STVR property (e.g., deed, lease, etc.);
  - Proof of insurance indicating that the property is being used as an STVR;
  - Copy of a valid Occupation Tax Certificate;
  - SAVE Verification Affidavit;
  - Sworn Code Compliance Verification Form; and
  - Copy of Certificate of Authorization to Collect Hotel-Motel Tax (Issued by Macon-Bibb County Tax Commissioner)
  - Secure and Verifiable Document
9. STVR Permits are not transferrable between owners or locations.
10. STVR Permit Holders are required to provide the name of the Permit Holder and their permit number on all advertisements or listings offering this STVR property for rental.
11. STVR Permit Holders are responsible for paying all applicable state and local taxes on the rental of their STVR properties, and the Macon-Bibb County Business Development Services Office may transmit information to the Macon-Bibb County Tax Commissioner regarding registration of a property as an STVR.
12. A legible copy of the STVR permit must be placed within each STVR property offered for rental. All STVR properties must be properly maintained and regularly inspected by the owner and by any necessary government agencies to ensure continued compliance with all applicable local, state, and federal laws.
13. Failure to follow the Macon-Bibb County Ordinances regulating STVRS could result in loss of the STVR permit, and/or criminal charges, including a fine of \$500.00 for a first violation.

**NOTE: This Permit is not a substitute for compliance with all other laws that apply to your STVR business.**

Under state and local law, STVR owners may owe various taxes and fees, including sales and use tax, hotel-motel tax, and other taxes or surcharges. These taxes should be collected when you receive payment for an STVR rental. The current sales and use tax rate in Macon-Bibb County is eight percent (8%), and sales and use tax returns and payments should be made to the Georgia Department of Revenue. If the law also requires you to collect the state hotel-motel fee, that return is also filed through the Georgia Department of Revenue. In addition, the local hotel and motel excise tax is also eight percent (8%). Returns and payments relating to the hotel and motel excise tax should be filed with the Bibb County Tax Commissioner on a monthly basis, under the procedures described in Secs. 26-81, et seq., of the Macon- Bibb County Code of Ordinances.

There may be other taxes or fees that apply to your business, or that you may be required to collect and remit as part of your STVR rental business. In addition, some or all of a guest's stay may be exempt from one or more taxes in certain situations, depending on factors such as the identity of the guest; the purpose of the guest's stay; the duration of the rental; the number and configuration of STVR properties owned by a single owner; or other factors. Other requirements, such as the need to obtain a fire inspection, environmental health inspection, zoning compliance review, building inspection, or other tax or regulatory provisions under the law may also apply to your STVR. It is your responsibility to determine which requirements apply, and to comply with all applicable requirements. A lawyer or accountant may be able to advise you with respect to the particular circumstances of your business.

If you are renewing: You must complete the following only if you are **NOT a United States Citizen:** (S.A.V.E) Systematic Alien Verification For Entitlements affidavit and provide a copy of: (SVD) Secure and Verifiable Document (see list attached)



**Tax Commissioner's Office  
 188 Third Street  
 Macon, Georgia 31201  
 Mail to: Tax Commissioner's Office  
 PO Box 4503  
 Macon, GA 31206-4503**

**SHORT TERM VACATION RENTAL ("STVR") PERMIT APPLICATION**

**\*\*\*NOTE: A SEPARATE APPLICATION MUST BE COMPLETED, AND A SEPARATE PERMIT MUST BE ISSUED FOR EACH INDIVIDUAL STVR UNIT OR PROPERTY.\*\*\***

\_\_\_\_\_  
 Street Address of STVR Property      Apt., Unit, or Room #      City      State      ZIP Code

Is this STVR property owned by one or more companies or other legal entities?  Yes     No

If no, how many individuals share ownership of this STVR property?

1 Owner     2 Owners     3 or More Owners

\_\_\_\_\_  
 Name of Owner 1      Mailing Address Apt. or Unit #      City      State      ZIP Code

\_\_\_\_\_  
 Owner 1 Street Address, if different      Apt. or Unit #      City      State      ZIP Code

\_\_\_\_\_  
 Owner 1 Phone Number      Second Phone Number\*      Email Address      Second EmailAddress\*

If there are additional owners, or if the STVR property is owned by a legal entity, then please complete and attach the additional owner information form. Owners should be listed in the order of their position within the legal entity or their ownership interest in the legal entity or the STVR property. See instructions.

By signing below, I certify that all information contained on this application, and on all forms submitted herewith is correct and complete to the best of my knowledge:

\_\_\_\_\_  
 Signature of Owner

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Printed Name of Owner

*\*Second Phone Number and Second Email Address Optional*

Office Use Only – Check that Application includes the following:	
<input type="checkbox"/> Additional Owner Information Form (if applicable)	<input type="checkbox"/> Proof of possession (e.g., deed, lease, etc.)
<input type="checkbox"/> Proof of insurance indicating STVR use	<input type="checkbox"/> Copy of a valid Occupation Tax Certificate
<input type="checkbox"/> SAVE Verification Affidavit	<input type="checkbox"/> Sworn Code Compliance Verification Form
<input type="checkbox"/> Copy of Certificate of Authorization to Collect Hotel-Motel Tax	



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188 Third Street  
Macon, Georgia 31201  
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PO Box 4503  
Macon, GA 31206-4503**

## **Short Term Vacation Rental Permit Additional Owner Information Form**

**If this STVR property is owned by one or more companies or other legal entities, give the name of the legal entity with the greatest ownership interest:**

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<b>State of Formation</b>	<b>Principal Address</b>	<b>Suite or Unit #</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
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<b>Name of Owner 2</b>	<b>Mailing Address Apt. or Unit #</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
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<b>Owner 2 Street Address, if different</b>	<b>Apt. or Unit #</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
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<b>Owner 2 Phone Number</b>	<b>Second Phone Number</b>	<b>Email Address</b>
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<b>Mailing Address Apt. or Unit #</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
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<b>Owner 3 Street Address, if different</b>	<b>Apt. or Unit #</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
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<b>Owner 3 Phone Number</b>	<b>Second Phone Number</b>	<b>Email Address</b>
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*\*Second Phone Number Optional*

STVR Permit Application – Additional Owner Information Form



**Tax Commissioner's Office  
188 Third Street  
Macon, Georgia 31201  
Mail to: Tax Commissioner's Office  
PO Box 4503  
Macon, GA 31206-4503**

### **Code Compliance Verification Form**

I hereby certify under penalty of perjury that I have received a copy of Ch. 7, Art. II, Div. 14.5 of the Macon-Bibb County Code of Ordinances, and that I understand and agree to follow its requirements. I understand that I am required by law to publish the permit holder's name and permit number on any advertisement or listing offering this STVR property for rental. I understand that I am responsible to determine for myself which state or local inspection or registration requirements, or taxes, apply to rentals of my STVR property, including, without limitation, building and fire codes and inspection requirements, zoning compliance, environmental health inspections, sales and use tax, hotel-motel tax, hotel-motel fee, and other such taxes or fees. I agree to pay all state and local taxes as required by law. I agree to abide by, observe, and conduct business according to the rules and regulations prescribed by Macon-Bibb County, the acts of the Georgia General Assembly, and the State Department of Revenue.

I further certify that I understand that the Macon-Bibb County Department of Business Development Services is not permitted to give me legal advice concerning which laws or regulations apply or do not apply to my business.

\_\_\_\_\_  
Signature of Owner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Owner

SUBSCRIBED AND SWORN BEFORE ME ON

THIS \_\_ DAY OF \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
MY COMMISSION EXPIRES



**BIBB COUNTY TAX COMMISSIONER**

**SAMUEL WADE MCCORD**

P.O. Box 4724 Macon, GA 31208-4724

Physical Address: 188 Third Street, Macon, GA 31201

**APPLICATION FOR CERTIFICATE OF AUTHENTICITY TO COLLECT HOTEL-MOTEL TAX  
(PLEASE COMPLETE AND RETURN TO ABOVE ADDRESS)**

**NAME OF CORPORATION** \_\_\_\_\_

**NAME OF BUSINESS** \_\_\_\_\_

**LOCATION OF BUSINESS** \_\_\_\_\_

**MAILING ADDRESS** \_\_\_\_\_

**PHONE NUMBER** \_\_\_\_\_ **EMAIL ADDRESS** \_\_\_\_\_

**OFFICERS: PLEASE TYPE OR PRINT**

**PRESIDENT** \_\_\_\_\_

**SECRETARY** \_\_\_\_\_

**PRIVATE OWNERSHIP**

**OWNER** \_\_\_\_\_

**PARTNER** \_\_\_\_\_

**NUMBER OF ROOMS IN ESTABLISHMENT** \_\_\_\_\_

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_

**MACON-BIBB COUNTY, GEORGIA**  
**(S.A.V.E.) SYSTEMATIC ALIEN VERIFICATION FOR ENTITLEMENTS**  
**O.C.G.A. § 50-36-1 (e) (2) Affidavit**

By executing this affidavit under oath, as an applicant for a Macon-Bibb County, Georgia, Occupation Tax Certificate, Alcohol License, or other public benefit as referenced in O.C.G.A. § 50-36-1; the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) \_\_\_\_\_ I am a United States citizen 18 years of age or older. **Please submit a copy of your current Secure and Verifiable Document(s) such as driver's license, passport, or document as indicated on the attached list.**
  
- 2) \_\_\_\_\_ I am not a United States citizen, but I am a legal permanent resident of the United States 18 years of age or older, or I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older with an alien number issued by the Department of Homeland Security or other federal immigration agency. **Please submit a copy of your current immigration document(s) which includes either your Alien number or your I-94 number and, if needed, SEVIS number.**

**Please check only one option above and submit the required documents with your application.**  
**Please note that the failure to do so will result in a processing delay.**

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1 (e) (1), with this affidavit.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Business Name: \_\_\_\_\_

Printed Name of Applicant: \_\_\_\_\_

\*Signature of Applicant: \_\_\_\_\_

SUBSCRIBED AND SWORN BEFORE ME ON

THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
MY COMMISSION EXPIRES

## Chapter 7 – BUSINESS REGULATIONS

### ARTICLE II. – BUSINESSES

#### DIVISION 14.5. – SHORT-TERM VACATION RENTALS

##### **Sec. 7-370. - Intent; purpose.**

It is the purpose of this Division to monitor the use and growth of short-term vacation rentals as an alternative to traditional hotel or motel occupancies within Macon-Bibb County, and to provide reasonable means for the County and its citizens to ensure a minimum level of oversight into the development of this industry; and to implement rationally based, reasonably tailored regulations to protect the integrity of Macon-Bibb County.

##### **Sec. 7-371. - Definitions; general provisions.**

As used in this Division, the following terms have the following definitions:

*Code compliance verification form* is a document executed by a short-term vacation owner certifying that the short-term vacation unit complies with applicable zoning, building, health and life safety code provisions. No person shall allow occupancy or possession of any short-term vacation rental unit if the premises is in violation of any applicable zoning, building, health or life safety code provisions.

*Owner-occupied property* refers to real property which contains one or more dwelling unit(s) where the principal dwelling unit must be occupied by the property owner and constitute his/her primary and usual place of residence. The dwelling units must share the Property Identification Number assigned by the Macon-Bibb County Board of Tax Assessors. Proof of owner-occupancy requires proof of a valid homestead exemption submitted with the application for a short-term vacation rental permit. In lieu of homestead exemption, a sworn affidavit and supporting documentation establishing proof of residency must be submitted by the applicant stating that the primary dwelling unit is the legal residence and domicile of the resident. Proof of residency is required in the form of two of the following: 1) a valid Georgia Driver's License or Georgia Identification Card; 2) registration for vehicles owned by and registered in the name of the applicant; 3) Macon-Bibb County Voter's Registration Card or 4) Previous year's W-2 Form or Internal Revenue Service Tax Return.

*Permit and Short-term vacation rental permit* mean a permit issued under this Division for the operation of a short-term vacation rental.

*Short-term vacation rental occupants* means guests, tourists, lessees, vacationers or any other person who, in exchange for compensation of any type or amount, occupy a dwelling unit for lodging for a period of time not to exceed 30 consecutive days.

*Short-term vacation rental* means an accommodation for transient guests where, in exchange for compensation of any type or amount, a residential dwelling unit is provided for lodging for a period of time not to exceed 30 consecutive days. Such use may or may not include an on-site manager. For the purposes of this definition, a residential dwelling shall include all housing types and shall exclude group personal care homes or other lodging uses which are provided incidental to other services, such as health care. This definition shall also exclude any premises operating pursuant to a valid Tourist Accommodation Permit from the Georgia Department of Public Health.



**Sec. 7-372. - Short-term vacation rental permit.**

No person shall rent, lease or otherwise exchange for compensation all or any portion of a dwelling unit as short-term vacation rental, as defined in section 7-371, without first obtaining a business tax certificate from the Macon-Bibb County Department of Business Development Services, or any successor department, and complying with the regulations contained in this section. No permit issued under this Division may be transferred or assigned or used by any person other than the one to whom it is issued, or at any location other than the one for which it is issued.

**Sec. 7-373. - Application for short-term vacation rental certificate.**

- (a) Applicants for a short-term vacation rental permit shall submit, on an annual basis, an application for a short-term vacation rental permit to the Macon-Bibb County Department of Business Development Services, or any successor department. The application shall be furnished under oath on a form specified by the Macon-Bibb County Department of Business Development Services, or any successor department. Such application should include:
  - (1) The name, address, telephone number and email address of the owner(s) of record of the dwelling unit for which a permit is sought. If such owner is not a natural person, the application shall identify all partners, officers and/or directors of any such entity, up to the three persons holding the highest position or greatest interest in such entity, including personal contact information;
  - (2) The address of the unit to be used as a short-term vacation rental;
  - (3) The owner's sworn acknowledgement that he or she has received a copy of this Division, has reviewed it and understands its requirements; and
  - (4) Any other information that this Division requires the owner to provide to the County as part of an application for a short-term vacation rental permit. The Mayor or County Manager, or the designee of either shall have the authority to obtain additional information from the applicant as necessary to achieve the objectives of this Division.
- (b) Attached to and concurrent with submission of the application described in this section, the owner shall provide:
  - (1) The owner's sworn code compliance verification form;
  - (2) Proof of the owner's current ownership of the short-term vacation rental unit; and
  - (3) Proof of insurance indicating the premises is used as a short-term vacation rental.
- (c) Each permit holder shall publish the short-term vacation rental permit number and the name of the permit holder in every print, digital, or internet advertisement and any property listing in which the short-term vacation rental is advertised.

**Sec. 7-374. - Reserved.**

**Sec. 7-375. - Grant or denial of application.**

Review of an application shall be conducted in accordance with due process principles and shall be granted unless the applicant fails to meet the conditions and requirements of this Division, or otherwise fails to demonstrate the ability to comply with local, state or federal law. Any false

statements or information provided in the application, or any violations of this Division, are grounds for the denial, revocation, or suspension of any Permit, or the imposition of penalties, including denial of future applications, or both.

**Sec. 7-376. - Short-term vacation rentals.**

- (a) A legible copy of the applicable short-term vacation rental permit shall be posted within each short-term vacation rental.
- (b) Short-term vacation rentals must be properly maintained and regularly inspected by the owner and by any necessary government agencies to ensure continued compliance with all applicable local, state, and federal laws.

**Sec. 7-377. - Short-term vacation regulation procedure.**

- (a) It shall be a violation of this Code for any person or entity to operate a short-term vacation rental without a valid short-term vacation rental permit, issued under this Division.
- (b) Citations for code violations and any other violation of the Macon-Bibb County Code of Ordinances may be heard by the Municipal Court of Macon-Bibb County. The judge will receive evidence; however, the official rules of evidence will not govern the proceeding. The judge will issue a written finding as to each alleged infraction, specifically identifying each founded accusation, which shall constitute a violation.
- (c) Violations of this Division are subject to the following fines, which may not be waived or reduced and which may be combined with any other legal remedy available to the County:
  - (1) First violation: \$500.00.
  - (2) Second violation within the preceding 12 months: \$750.00.
  - (3) Third and successive violations within the preceding 12 months: \$1,000.00.
- (d) A person aggrieved by the County's decision to revoke, suspend or deny a short-term vacation rental permit may appeal the decision to the Municipal Court of Macon-Bibb County. The appeal must be filed with the Clerk of Municipal Court in writing, within 30 calendar days after the adverse action and it shall contain a concise statement of the reasons for the appeal. Timely filing of an appeal shall stay the revocation, suspension or denial pending a decision by the Municipal Court.
- (e) The Municipal Court shall thereafter consider the appeal. All interested parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. All relevant evidence shall be admissible at such hearing. The Municipal Court's determination shall constitute a final ruling on the application.
- (f) Nothing in this Division shall limit or prohibit the County from enforcement of its code, or any state or federal law, or serve as a bar to any other legal remedy otherwise available to the County. Nothing in this section shall be construed to limit or supplant the power of any inspector, Sheriff's deputy, or other duly empowered officer under the County's ordinances, rules and regulations, or under the authority granted under state law, as amended, to take necessary action, consistent with the law, to protect the public from property which constitutes a public nuisance or to abate a nuisance by any other lawful means or proceedings.

- (g) Nothing in this Division shall be construed as relieving any occupant or guest, whether registered or otherwise, of any short-term vacation rental unit, of their individual criminal or civil responsibility for the violation of any federal, state, or local laws or regulations.

**Sec. 7-378. - Taxes.**

Short-term vacation rental unit owners are subject to state sales tax, County taxes, including but not limited to the hotel/motel tax, and are liable for payment thereof as established by state law and the Macon-Bibb County Code of Ordinances. The County may seek to enforce payment of all applicable taxes to the extent provided by law, including by obtaining injunctive relief. The exclusion of any premises or business operation, or any category of business operation, from this Division shall have no effect on whether the owner or operator of such premises or business operation is liable for any other taxes levied under this Code, or under any other state or federal law.