



# Tourist Court and Short-Term Vacation Rental

## Occupation Tax Guide

**What is it?** Most businesses in Macon are already required by law to pay an annual occupation tax, also known as a business license tax. Effective January 1, 2026, that tax is increasing for certain businesses in a way that narrowly shifts some of the public tax burden to tourists and visitors in Macon-Bibb County while preserving a level playing field for the businesses that serve them. We recommend that you use the name “Macon Tourism Tax.”

**Who is affected?** The Macon Tourism Tax is applied to all tourist courts and short-term vacation rentals.

A “tourist court” is any facility consisting of two or more rooms or dwelling units providing lodging and other accommodations for tourists and travelers and includes tourist courts, tourist cottages, tourist homes, trailer parks, trailer courts, motels, motor hotels, hotels, campgrounds, and any similar place by whatever name called. Tourist courts are businesses that are required by Georgia law to maintain a valid tourist accommodation permit through the Health Department.

A “short-term vacation rental” is an accommodation for transient guests where, in exchange for compensation of any type or amount, a residential dwelling unit is provided for lodging for no more than 30 consecutive days. This includes all housing types except group personal care homes or other lodging uses which are provided incidental to other services, such as health care.

**How much is the new tax?** The amount of the Macon Tourism Tax must be calculated for each guest that stays overnight with the business. There are three tiers of tax rates.

**Tier 1** – For any guest that has a written lease or agreement to stay in an accommodation for more than 30 days, there is no tax imposed. If, however, the guest agrees to stay longer than 30 days, but leaves before the first 30 days have passed, then the tax becomes \$3.00 for every rental night the guest actually stayed.

**Tier 2** – For any guest not covered by Tier 1 who pays for 7 or more nights in a single transaction, a tax of \$1.50 per rental night is charged. If the guest uses multiple forms of payment, but more than 7 nights are paid for at the same time, the Tier 2 rate applies as well. If a guest pays for 4 nights, and then after those nights pays for another 4 nights, then the Tier 2 rate would not apply.

**Tier 3** – For all other transactions involving the rental of overnight accommodations, a tax of \$3.00 per rental night is charged.

**Who pays the tax?** Legally, the Macon Tourist Tax is charged to the business operator. However, operators are encouraged to pass the tax along to their guests.

**Do I have to pay sales tax on this tax charge?** The Georgia Department of Revenue determined in Letter Ruling LR SUT-2016-02 that, as long as this tax is listed as a separate line item on the invoice given to guests, then no sales and use tax needs to be collected or paid on the money you collect for the Macon Tourism Tax.

**Are there any exemptions?** Any business that is exempt from paying occupation taxes will also be exempt from paying the Macon Tourism Tax. Georgia law provides a variety of exemptions, some of which are very narrow. The most common would be for accommodations that are operated by non-profit companies, or accommodations operated by the government.

Other taxes or fees collected by hotels have some exemptions under state law based on who the guest is, for example, government employees traveling on official business or guests who have lost their residence in a natural disaster. The Georgia Department of Revenue has determined in Letter Ruling LR SUT-2016-02 that counties imposing taxes of this type have the authority to determine for themselves which exemptions to apply. At this time, for businesses that are subject to paying occupation taxes, the **only** exemptions for the Macon Tourism Tax are the reductions in the taxes charged for Tier 1 or Tier 2 guests.

**Do I still have to pay my annual business license tax?** Yes. The Macon Tourism Tax is in addition to all previous occupation taxes imposed on these businesses. Businesses must continue to submit their annual occupation tax renewals, as well as begin filing returns for the Macon Tourism Tax.

**How do I pay the tax?** The Tax Commissioner has forms available to report your Macon Tourism Tax obligations on and is authorized to establish regulations concerning when returns must be filed, what they must contain, and more. For more information regarding the Macon Tourism Tax, visit <https://www.maconbibbtax.us/online-forms.html> or call Ms. Gassett at 478 310-3552. For Business License/Occupation Tax Information visit <https://www.maconbibbtax.us/alcohol-and-business.html> or call Ms. Battle at 478 310-2173.