

SHORT TERM RENTALS

AN ORDINANCE TO AMEND THE CODE OF DEKALB COUNTY, GEORGIA, CHAPTER 24 PERTAINING TO AN EXCISE TAX ON SHORT TERM RENTALS AND CHAPTER 27 PERTAINING TO ZONING FOR THE PURPOSE OF CLARIFYING PROVISIONS AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.C.G.A. § 48-13-51(b), the Governing Authority of DeKalb County is authorized to levy an excise tax at a rate not to exceed eight percent (8%) of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations; and

WHEREAS, on July 24, 2025, the DeKalb County Board of Commissioners adopted an ordinance establishing a regulatory framework for short term rentals, including permitting, taxation, and operational requirements in the unincorporated areas of the County;

WHEREAS, the DeKalb County Board of Commissioners is vested with authority to regulate land use through the adoption of planning and zoning ordinances which reasonably relate to the public health, safety and general welfare of its citizens; and

WHEREAS, short term rentals continue to operate within the County and represent a growing segment of the local lodging market.

WHEREAS, use of residential dwellings as lodgings should not interfere with the peaceful and quiet enjoyment of residential neighborhoods and must be balanced with the rights of property owners and the economic benefit associated with such uses; and

WHEREAS, the Board of Commissioners finds that amendments to Chapter 24 and 27 are necessary to clarify administrative processes, strengthen enforcement mechanisms, and ensure consistency between taxation and zoning provisions governing short term rentals; and

NOW, THEREFORE, be it ordained by the Governing Authority of DeKalb County, Georgia, and it is hereby ordained by the authority of same, that Chapters 24 and 27 of the Code of DeKalb County, as Revised 1988, be amended as follows:

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PART I. ENACTMENT

By amended Chapter 24, Article IX, to revise the existing language to read as follows:

ARTICLE IX. EXCISE TAX ON SHORT TERM RENTALS ORDINANCE

Sec. 24-175. Definitions.

“Short term rental agent” means owner, or person designated by the owner, subject to the provisions outlined herein. Agent shall post his or her contact information on the premises, be on call twenty-four (24) hours each day for the entire length of the stay, *must live within 30 miles of the premises*, and *is* authorized to receive complaints and accept service of process.

Sec. 24-177. Exemptions.

(a) No tax shall be imposed under this article upon any of the following:

1. Overnight lodgings, rooms, or accommodations furnished for a period of more than thirty (30) continuous days;
2. Overnight lodgings, rooms, or accommodations furnished due to incidence of domestic violence. *The agent shall provide legal documentation verifying incidents of domestic violence;*
3. Overnight lodgings, rooms, or accommodations furnished as a result of an emergency if the occupant certifies in writing that he or she is staying in such accommodations as a result of their residence having been destroyed by fire, natural disaster or other casualty; or
4. Overnight lodgings, rooms, or accommodations furnished for a period of one (1) or more days for use by federal, state or local government officials or employees when traveling on official business.

Sec. 24-179. Permit, *license*, registration of innkeeper and certificate of authority.

- (a) Every person engaging or about to engage in business as an operator of a short term rental in the county shall obtain a *license* issued by the County’s Business License Division of the Department of Planning & Sustainability according to the provisions established in chapter 27, article 4 of this Code. Persons engaged in such business prior to the enactment of this article must register with the County’s Business License Division no later than 30 days after the date that this article becomes effective. Failure to comply with the *license* requirements and/or supplemental regulations established in chapter 27 is a violation of this article.

Sec. 24-185. Enforcement; fraudulent returns; violations and criminal penalties.

The provisions of this article may be enforced by authorized county employees, including police officers, code compliance officers, and/or inspectors. Failure to comply with the provisions in this article shall be punishable as provided in section 1-10 of this Code.

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(a) *Fraudulent returns.* Any innkeeper who violates a provision of this article; fails to furnish a return, supplemental return or other data required by the Business License Division of the Department of Planning & Sustainability; or who renders a false or fraudulent return, upon citation by an authorized county employee and conviction of the violation in a court of competent jurisdiction, which includes the Magistrate Court of DeKalb County, shall be subject to fine and/or imprisonment in accordance with section 1-10.

(b) *Criminal penalties.*

1. Pursuant to O.C.G.A. § 48-13-58.1, it shall be unlawful for any innkeeper to willfully fail to make a return and pay the taxes due under this article by the date provided. If the tax liability is \$10,000.00 or less, any person who violates this section shall be guilty of a misdemeanor. If the tax liability is more than \$10,000.00, any person who violates this section shall be guilty of a felony.
2. Pursuant to O.C.G.A. § 48-13-59, any innkeeper who fails, neglects, or refuses to collect the tax as provided in this article shall be deemed guilty of a misdemeanor and shall be liable for payment of the tax himself or herself. Upon a conviction thereof, any person who violates this section shall be subject to a fine of not more than \$100.00 or confinement in the county jail for not more than three (3) months, or both fine and confinement.
3. Pursuant to O.C.G.A. § 48-13-60, any innkeeper who makes a false or fraudulent return with intent to evade the tax shall be deemed guilty of a misdemeanor. Upon conviction thereof, any person who violates this section shall be punished by a fine of not less than \$100.00 but not more than \$300.00 or confinement in the county jail for not less than thirty (30) days nor more than three (3) months, or both fine and confinement.

(c) *The county shall establish and maintain a 24/7 hotline to receive public complaints regarding short-term rentals. Complaints shall be documented and routed to the appropriate county department for review, investigation, and enforcement, as applicable.*

(d) *Any short term rental property that is determined to be a chronic nuisance property shall be subject to the provision of Chapter 27 of this Code.*

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By amending Chapter 27, Section 4.1.3 (Table 4.1, *Use Table*), to update the use table by adding a new use classification under the “Housing and Lodging” category to read as follows:

Short Term Rental – Permitted as an accessory use (Pa) in the following zoning districts: RE, RLG, R-100, R-85, R-75, R-60, RSM, MR-1, MR-2, HR-1, 2, 3, MPH and RNC.

By amending Chapter 27, Section 4.2.15, to revise the existing language to read as follows:

Sec. 4.2.15. – Bed and breakfast inn, home stay and short term rentals.

C. The following supplemental regulations apply to all short term rentals:

1. No person shall rent, lease or otherwise exchange for compensation all or any portion of a dwelling unit as a short term rental, as defined by this Code, without first obtaining a *license* from the County’s Business License Division of the Department of Planning & Sustainability and complying with the regulations contained in this section.
2. No *license* issued under this section 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.
3. Applicants shall submit an application for a short term rental *license* to the County’s Business License Division on an annual basis. Application fees shall be established by the department. Such application shall include:
 - a. Name, address, telephone number and email address of the owner(s) of record of the dwelling unit for which a *license* is sought;
 - b. Address of the dwelling unit to be used as a short term rental;
 - c. Name, address, telephone number and email address of the short term rental Agent, as defined in chapter 24, article 9 of this Code, which shall constitute his or her 24-hour contact information. An owner may serve as the rental Agent and is responsible for notifying the department of a change to the rental Agent and/or any such contact information within five (5) business days of said change;
 - d. Owner’s sworn acknowledgement that he or she has received a copy of this section, reviewed it and understands such requirements;
 - e. The number and location of parking spaces allotted to the premises;

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- f. Owner's agreement to use his or her best efforts to assure use of the premises by occupants will neither disrupt the neighborhood nor interfere with the rights of neighboring property owners to the quiet enjoyment of their properties; and
 - g. Any other information the County's Business License Division of the Department of Planning & Sustainability deems necessary to achieve the objectives of this section.
- 4. The director of the Department of Planning & Sustainability is hereby authorized to deny an application, or a renewal thereof, for a short term rental *license* pursuant to section 15-45 of this Code. Furthermore, the director is authorized to suspend or revoke a short term rental *license upon a determination that one or more of the following conditions has occurred:*
 - a. The applicant or license holder has provided false or misleading information in connection with the application or operation of a short term rental;*
 - b. The operation of the short term rental constitutes a threat to public health, safety, or welfare;*
 - c. The applicant or license holder has been convicted of a felony, where such conviction is reasonably related to the operation or oversight of the short term rental;*
 - d. The short term rental has three (3) or more documented violations that resulted in the issuance of citations;*
 - e. Any condition set forth in Section 15-45 of this code has been met.*
- 5. Any owner who is adversely affected or aggrieved by a final decision of the director shall have the right to appeal such denial, suspension, or revocation to the hearing officer pursuant to the procedures outlined in section 15-46 of this Code. An appeal shall be based on a claim that the director's decision was based on an erroneous finding of a material fact or an incorrect application of this Code or other applicable laws and regulations.
- 6. For purposes of historic preservation, a short term rental *license* will not be approved for any dwelling unit located in the locally designated historic districts of the county.
- 7. Owners and/or short term rental agents are prohibited from advertising, marketing, and/or promoting the use of his or her short term rental for a special event (i.e., party, concert, reunion, banquet, wedding, reception, or any similar activities). Failure to comply can result in suspension or revocation of the *license*.
- 8. All short term rentals shall be subject to an excise tax pursuant to chapter 24 of this Code.

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9. All short term rentals shall be subject to nuisance and noise regulations pursuant to chapter 16 of this Code *and the chronic nuisance property ordinance pursuant to Chapter 27 of this Code.*
10. *A short-term rental shall not be used, operated, or advertised as a party house or for the use of residential entertainment pursuant to Sec.9.1.3.*
11. *Nothing in this section shall be construed to override or supersede any private covenants, deed restrictions, or homeowner's association (HOA) regulations that prohibit or restrict short term rentals. Property owners shall remain responsible for complying with all applicable private restrictions.*

PART II. EFFECTIVE DATE

This ordinance shall become effective after adoption by the Board of Commissioners and approval by the Chief Executive Officer.

PART III. SEVERABILITY

Should any section or provision of this ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity of the ordinance as a whole, nor any part thereof, other than the part so declared to be invalid or unconstitutional. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are repealed.

ADOPTED by the DeKalb County Board of Commissioners, this _____ date of 2026.

APPROVED BY
CHAKIRA JOHNSON
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day
of 2026.

LORRAINE COCHRAN-JOHNSON
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA H. SANDERS-NORWOOD, CCC
Clerk to the Board of Commissioners and
Chief Executive Officer
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

APPROVED AS TO FORM:

JULIANA NJOKU
Director, Planning & Sustainability
DeKalb County, Georgia

TERRY G. PHILLIPS
Interim County Attorney
DeKalb County, Georgia