



June 7, 2022

Short – Term Vacation Rental Platforms  
RE: Columbia County Short-Term Rentals

Dear Sir or Madam:

On July 1, 2021, changes to the Hotel-Motel fees were amended by the HB317 legislation and signed into law by Governor Kemp. The result of this legislation expands the definition of “innkeeper” to include “marketplace innkeeper” and imposes the requirement of Short Term Vacation Rental platforms to collect Hotel-Motel Excise Taxes.

Columbia County’s Code of Ordinance for Hotel-Motel Tax is as follows:

*“Pursuant to the provisions of O.C.G.A 48-13-51(a)(3), there is levied and imposed an excise tax at the rate of five percent of the charge to the public for and upon the furnishing for value to the public of any room, lodging or accommodation furnished by any person within the unincorporated areas of the county, operating a hotel, motel, inn, lodge, tourist camp, tourist cabin or other place in which rooms, lodgings or accommodations are regularly furnished for value. Such tax shall not include charges for homes, apartments or accommodations furnished for extended occupancy or for the use of meeting rooms.”*

(a) Interest upon failure to pay tax. When any innkeeper fails to make any return or to pay the full amount of the tax required by an ordinance authorized by this article, there shall be imposed, in addition to other penalties provided by law, a penalty to be added to the tax in the amount of 5 percent or \$5.00, whichever is greater, if the failure is for not more than 30 days and an additional 5 percent or \$5.00, whichever is greater, for each additional 30 days or fraction of 30 days during which the failure continues.

(b) Penalty for late payment. The penalty for any single violation shall not exceed 25 percent or \$25.00 in the aggregate, whichever is greater.

(c) Penalty for fraud or intent to evade. In the case of a false or fraudulent return or of a failure to file a return where willful intent exists to defraud Columbia County of any tax due under an ordinance authorized by this article, a penalty of 50 percent of the tax due shall be assessed.

A Community of Pride

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Attached please find a copy of the form required to submit your 5% excise tax on short-term rentals located in Columbia County. The hotel-motel excise tax payment must be postmarked by the 20<sup>th</sup> of each month following the month the taxes were collected. Any payments postmarked after the 20<sup>th</sup> will incur interest and penalties as described above.

If you have any questions, please contact Shannon Powell with the Columbia County Finance Department.

Sincerely,

Leanne C. Reece, CPA  
Director of Internal Services

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