



Revised 3/16/2026

CUSTOMER SERVICE DEPARTMENT
Business License Division
P.O. Box 636, Acworth, GA 30101
770-917-8903
customerservice@acworth-ga.gov

SHORT-TERM RENTAL OCCUPATIONAL TAX APPLICATION

Requirements for obtaining a Short-Term Rental Occupational Tax Certificate (Business License)

City ordinances and zoning regulations may prohibit short-term rentals at the location listed in your application. These regulations may also place additional limitations on how a property can be used for business purposes and where businesses may operate. If you have questions regarding zoning requirements, please contact the Development Department at 770-974-2032.

Submitting this application does not constitute approval to operate a business. An Occupational Tax Certificate must be obtained before starting any type of business activity. It is strongly recommended that you wait until your Commercial Occupational Tax application has been approved before signing a lease, incurring expenses, starting construction, or committing significant time or resources to your business plans.

LIST OF ITEMS TO SUBMIT WITH APPLICATION

1. If a Corporation, copy of the Articles of Corporation including officers.
2. Copy of Federal Tax Certificate (EIN) and/or Social Security Number, if applicable
3. Copy of State Sales and Use Tax Certificate, if applicable
4. Proof of listing or advertisement on AirBnB, VRBO, or complete attached Short Term Rental Tax Remittance form (if registered with other platforms)
5. Copy of one (1) Secure and Verifiable Document (a drivers license, passport, etc.) from the Attorney General's website at <https://law.georgia.gov>
6. SAVE Affidavit
7. EVERIFY Affidavit (for Private Employers)

DO NOT SEND IN PAYMENT WITH APPLICATION. PAYMENTS ARE DUE AFTER APPROVAL FROM ALL DEPARTMENTS.
OCCUPATIONAL TAX CERTIFICATES MUST BE RENEWED BY JUNE 30TH OF EACH YEAR IN ACCORDANCE WITH
ORDINANCE NO. 202-11, 4-18-2002 SEC. 86-105

Check all that apply: () New Business (Based on Gross Receipts)
() Business Address Change (\$10.50 Fee)
() Ownership Change (Based the same as New Business on Gross Receipts)
() Business Name Change (\$10.50 Fee)

INSTRUCTIONS

Dollar amount of gross receipts to be generated in the State of Georgia for the current calendar year. \$ _____

Category of estimated gross receipts to be generated in the State of Georgia for the current calendar year _____
(see Tax Table below). *An audit may be performed to verify such information.

1. Tax amount from the Tax Table below. (Select the proper tax amount based on applicable
Gross receipts category and the proper "Tax Class" as determined by Customer Service Department) \$ _____

2. Administrative Fee \$ 57.75

3. Total Occupational Tax due (add lines 1 and 2) \$ _____

Make check payable to the City of Acworth for the total amount due on Line 3

TAX CLASS

TAX TABLE CLASS WILL BE DETERMINED AFTER ZONING APPROVAL

Category	Gross Receipt Ranges		Tax Class A1	Tax Class A2
A	\$0	\$99,999	\$44.10	\$50.40
B	\$100,000	\$249,999	\$133.35	\$155.40
C	\$250,000	\$499,999	\$277.20	\$323.40
D	\$500,000	\$749,000	\$456.75	\$532.35
E	\$750,000	\$999,999	\$636.30	\$742.35
F	\$1,000,000	\$2,999,999	\$1,444.80	\$1,684.20
G	\$3,000,000	\$4,999,999	\$2,881.20	\$3,360.00
H	\$5,000,000	\$9,999,999	\$5,275.20	\$5,754.00
I	\$10,000,000	\$19,999,999	\$7,669.20	\$8,148.00
J	\$20,000,000	\$39,999,999	\$10,063.20	\$10,542.00
K	\$40,000,000	\$79,999,999	\$12,457.20	\$12,936.00
L	\$80,000,000	\$99,999,999	\$14,851.20	\$15,330.00
M	\$100,000,000 AND OVER		\$14,851.20 plus \$120.00 per million or portion thereof.	\$15,330.00 plus \$239.00 per million or portion thereof.

Gross receipts means the total revenue of the business or practitioner for the period, including without limitation the following: The total income without deduction for the cost of goods sold or expenses incurred; Gain from trading in stocks, bonds, capital assets or instruments of indebtedness; Proceeds from commissions on the sale of property, goods or services; Proceeds from fees charged for services rendered; Proceeds from rent, interest, royalty or dividend income.

The term gross receipts shall not include the following: Sales, use, or excise taxes; Sales returns, allowance and discount; Inter-organizational sales or transfers between or among the units of a parent-subsidary controlled group of corporations as defined by 26 USC § 1563(a)(1), or between or among the units of brother-sister controlled group of corporations as defined by 26 USC § 1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities; Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue; Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this article, if such funds constitute 80 percent or more of the organization's receipts; Proceeds from sales of goods or services, which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

I (Name) _____ being the (Title) _____ of the
business firm named above, do hereby register and pay the occupational tax to operate said business with the dominant business activity of
(Explanation of business type) _____ according to the classification index of the
Occupational Tax Ordinance of the City of Acworth, Georgia. I declare that I am duly authorized by the business herein named to file this
registration for occupational tax, including the accompanying schedules and statements, and that the same are true, correct and complete.

Signature of Applicant _____

Date _____

Printed Name _____

SHORT TERM RENTAL OCCUPATIONAL TAX APPLICATION

Affidavit Verifying Veracity of Short-Term Rental Occupational Tax Application Contents

By executing this affidavit under oath, I do hereby swear under penalty of perjury that the representations and information as contained in this Short-Term Rental Occupational Tax Application are true and correct and that any misrepresentations or material omissions shall for mulate a basis for denial of this application.

The undersigned hereby warrants and represents that the undersigned understands the questions contained herein and the responses provided thereto, and that the undersigned has had ample opportunity to seek independent advice related thereto.

Signature of Applicant

Date

Printed Name

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE

____ DAY OF _____, 20 ____

Notary Public _____

My Commission Expires: _____



Short-Term Rental Occupational Tax Certificate Information

Section 1: Property Information

- **Rental Property Address:** _____
- **Parcel ID Number (if known):** _____
- **Type of Dwelling (Single-Family, Condo, etc.):** _____
- **Total Number of Bedrooms:** _____
- **Maximum Occupancy (2 per bedroom):** _____

*Single-room rentals are **not** permitted e.g., basement apartments, attic lofts, attached suites. The entire structure must be included in the rental.*

Section 2: Owner Information

- **Property Owner Full Name:** _____
 - **Mailing Address:** _____
 - **Phone Number:** _____
 - **Email Address:** _____
-

Section 3: 24/7 Contact Information

The registered agent or the operator must primarily reside in Cobb, Cherokee, Bartow, or Paulding County and be available 24/7 for contact.

- **Registered agent or owner (circle one)**
- **Full Name:** _____
- **Mailing Address:** _____
- **Phone Number (24/7 Contact):** _____
- **Email Address:** _____
- **County of Primary Residence:** _____

Section 4: Rental Operations

- **Platform(s) Used (must collect hotel/motel tax):**
 - ☐ Airbnb
 - ☐ VRBO
 - ☐ Other: _____
- **Do you acknowledge that only one short-term rental agreement is allowed per structure at a time?**
 - ☐ Yes
- **Do you agree to abide by the occupancy limit of two people per bedroom?**
 - ☐ Yes
- **Do you acknowledge that all emergency or complaint contacts will be directed to the listed contact?**
 - ☐ Yes

Section 5: Certification

I certify that the information provided in this application is true and complete to the best of my knowledge. I acknowledge compliance with Section 73-7.8.4 of the City of Acworth's Zoning Ordinance for short-term rentals. I understand providing false information may result in the revocation of the business license.

Signature of Owner: _____ **Date:** _____

Signature of Rental Agent (if different): _____

Date: _____



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Acworth, Georgia, Business License or Occupation Tax Certificate, Alcohol License Taxi Permit, or other public benefit as referenced in O.C.G.A. § 50-36-1, I am stating the following with respect to my application for a City of Acworth, **(check one of the following)**:

☐ Business License or
Georgia Occupational Tax Certificate
☐ Alcohol Beverage License
☐ Taxicab License
☐ Insurance Company License

Miscellaneous Licenses (check one below):

☐ Auctioneers
☐ Pawn Brokers
☐ Massage Therapists
☐ Billiard Rooms Operations

☐ Employee Benefits (Retirement, Health, Disability)
☐ Contracts **(Please specify type)** _____
☐ Other public benefit **(indicate, if not listed above)** _____

☐ Precious Metals and Gems Dealers
☐ Flea Markets

Name of Business _____

Check only one:

- 1) ☐ I am a United States citizen.
2) ☐ I am a legal permanent resident of the United States.
3) ☐ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

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.

The secure and verifiable document provided with this affidavit can best be classified as:

_____.

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.

Executed this _____ day of _____, 20____ in _____ (city), _____ (state).

**SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE**

_____ DAY OF _____, 20____

Signature of Applicant

Notary Public _____

Printed Name of Applicant

My Commission Expires: _____

*Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien," legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, as an applicant for a(n) _____ [business license, occupational tax certificate, or other document required to operate a business] as referenced in O.C.G.A. § 36-60-6(d), from _____ [name of county or municipal corporation], the undersigned applicant representing the private employer known as _____ (printed name of private employer) verifies one of the following with respect to my application for the above-mentioned document:

Section 1. Please check only one:

(A) _____ The individual, firm, or corporation employs **eleven (11) or more** employees.

*** If the employer selected 1(A), please **fill out** Section 2 below.

(B) _____ The individual, firm, or corporation employs **ten (10) or fewer** employees.

*** If the employer selected 1(B), please **skip** Section 2 and execute below.

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

Federal Work Authorization User Identification Number (**E-VERIFY #**)

Date of Authorization

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 allowed by such statute.

Executed on the _____ date of _____, 20__ in _____ (city), _____ (state)

Signature of Authorized Officer or Agent

Printed Name of and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME _____
ON THIS THE _____ DAY OF _____, 20__ .

NOTARY PUBLIC

My Commission Expires:

CITY OF ACWORTH
4415 CENTER STREET
ACWORTH, GA 30101
Attn: City Clerk's Office

SHORT TERM RENTAL TAX COLLECTION FORM

Short Term Rental Tax Report for Month Ending: _____

1. GROSS RENTALS: \$ _____
2. LESS PERMANENT GUEST RENTALS: \$ _____
(Revenue from first 30 consecutive days per guest
is taxable and not eligible for deduction)
3. LESS EXEMPTIONS: \$ _____
(From Govt. Officials or Charitable Organizations)
4. TAXABLE RENTALS: (LINE 1, LESS LINES 2 & 3) \$ _____
5. TAX: (8% of LINE 4) \$ _____
6. LESS COLLECTION FEE: (3% of LINE 5, if the return
and applicable tax due is received by the due date) \$ _____
7. PENALTY: (10% of gross tax due per month, or
fraction thereof, from the first day after the close of
the monthly period for which the tax is due until
the date of payment) \$ _____
8. INTEREST: (1% of gross tax due per month, or
fraction thereof, from the first day after the close of
the monthly period for which the tax is due until the
date of payment) \$ _____
9. TOTAL PAYMENT: (LINE 5, LESS LINE 6, PLUS LINES 7 & 8) \$ _____

**PAYMENT MUST BE REMITTED BY THE 20TH DAY OF THE MONTH FOR THE
PRECEDING MONTH DUE.** Payment methods include cash, check, or credit card (with a
convenience fee of 2.95%)

I certify that the statements made herein and any supporting documents are true, correct
and complete to the best of my knowledge. (Detailed records supporting all exemptions
must be maintained for three (3) years for audit purposes.)

SIGNATURE: _____ DATE: _____

CONTACT INFORMATION:

Business Name: _____

Owner: _____ Title: _____

Rental Address: _____

Home Address: _____

Business Phone: _____ Alternate: _____

Email Address: _____

***Report changes of ownership or address to City of Acworth Customer Service/Business License Division.**