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Sparta vacation rental checklist

Alleghany County, North Carolina | Rules checked November 6, 2026

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We found no short-term rental zoning rules in Sparta's code. Stays owe 7% sales tax + 6% county occupancy tax; Airbnb collects these on its bookings.

> We searched the town code in November 2026 and found no short-term rental rules. Its parking rules treat tourist homes like hotels: one space per rental unit. Ask the town how it classifies a whole-home rental.

Licensing steps

STATE OF NORTH CAROLINA

- [ ] **Know who owes the tax**
  Whoever collects the rent reports the sales and occupancy tax: the platform, your rental agency, or you. Airbnb collects state and county sales tax and all local occupancy taxes on its bookings. If guests pay you directly, register with the Department of Revenue for sales tax and with your county or town for occupancy tax.
  NCDOR business registration: https://www.ncdor.gov/taxes-forms/business-registration

- [ ] **Use a written vacation rental agreement**
  The Vacation Rental Act covers owners and agents renting for vacation stays under 90 days. Have the guest accept a written agreement with the required notices, hold advance payments in a trust account, and keep the home fit and habitable with working smoke and carbon monoxide alarms.

- [ ] **Check your zoning**
  Towns can't require you to register a rental, but they can limit short-term rentals to certain zoning districts, require a zoning permit, and set parking, trash, and safety standards. Pick your area for the local rules.

ALLEGHANY COUNTY, NORTH CAROLINA

- [ ] **Taxes on each stay**
  Stays under 90 days owe 7% sales tax plus the local occupancy tax. Airbnb collects both on its bookings. If guests pay you directly, file sales tax with the Department of Revenue. Alleghany County's 6% occupancy tax is filed with the County Finance Office by the 15th of each month, even in months with no rentals. Mail it to PO Box 366, Sparta, or drop it off at the Finance Office.

- [ ] **Then your town or area**
  Zoning rules and the occupancy tax depend on whether you're inside a town. Pick your area.

TOWN OF SPARTA

- [ ] **Taxes on each stay**
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- [ ] **Ask about zoning**
  Ask the Town of Sparta whether zoning allows a short-term rental at your address. Check your HOA rules too.

Official sources

UNC School of Government: Occupancy taxes and Airbnb. https://www.sog.unc.edu/node/374926

North Carolina General Assembly: Vacation Rental Act (G.S. Chapter 42A)-
. https://ncleg.gov/EnactedLegislation/Statutes/HTML/ByChapter/Chapter_42A.html
UNC School of Government: Short-term rental regulations after Schroeder-
. https://www.sog.unc.edu/blogs/coates-canons/short-term-rental-regulations-after-schroeder-0
Alleghany County Finance Office: Occupancy Tax. https://alleghanycounty-nc.gov/occupancy-tax/
Airbnb: Occupancy tax collection and remittance by Airbnb in North Carolina. https://www.airbnb.com/help/article/2320
Town of Sparta (American Legal Publishing): Code of ordinances. https://codelibrary.amlegal.com/codes/spartanc/latest/sparta_nc/0-0-0-1