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Jefferson vacation rental checklist

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

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We found no short-term rental zoning rules in Jefferson's code. Stays owe 7% sales tax + 3% county occupancy tax (+ any town tax); Airbnb collects these on its bookings.

> We searched Jefferson's zoning ordinance in November 2026 and found no short-term rental rules. Its definition of a dwelling excludes tourist homes and other buildings designed for transient stays, so ask the town how zoning treats a whole-home rental at your address.

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.

ASHE COUNTY, NORTH CAROLINA

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

TOWN OF JEFFERSON

- [ ] **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. Ashe County's code sets a 3% occupancy tax, filed monthly with the County Finance Officer. A 2023 state law lets Jefferson add up to 3% of its own; ask town hall whether it does.
- [ ] **Ask about zoning**
  Ask the Town of Jefferson whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Town of Jefferson: 336-846-9368
Ashe County Tax Administration: 336-846-5577

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

Ashe County (American Legal Publishing): Code section. https://codelibrary.amlegal.com/codes/ashecounty/latest/ashecounty_nc/0-0-0-287

Town of Jefferson: Town of Jefferson Zoning Ordinance. https://www.townofjefferson.org/docs/Zoning1.pdf

North Carolina General Assembly: Session Law 2023-144, Part VII (Town of Jefferson occupancy tax)-
. https://www.ncleg.gov/EnactedLegislation/SessionLaws/HTML/2023-2024/SL2023-144.html