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Sugar Mountain vacation rental checklist

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

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We found no short-term rental zoning rules in Sugar Mountain's code. Stays owe 6.75% sales tax + 6% village occupancy tax; Airbnb collects these on its bookings.

> We searched the village code in November 2026 and found no short-term rental rules. In the R-1 and R-2 districts, an accessory building can be rented only together with the main home.

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.

AVERY 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.

VILLAGE OF SUGAR MOUNTAIN

- [ ] **Taxes on each stay**
  Stays under 90 days owe 6.75% 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. Sugar Mountain's 6% occupancy tax is filed with the village within 20 days after each month, and every owner or agent lists with the village by May 30.
- [ ] **Ask about zoning**
  Ask the Village of Sugar Mountain whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Avery County (occupancy tax): 828-733-8200

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

Village of Sugar Mountain: Taxes (occupancy taxes for short term rentals). https://seesugar.com/village/government/taxes/

Village of Sugar Mountain (American Legal Publishing): Code of ordinances-
. https://codelibrary.amlegal.com/codes/sugarmountain/latest/sugarmountain_nc/0-0-0-1