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Leland vacation rental checklist

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

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We found no short-term rental zoning rules in Leland's code. Stays owe 6.75% sales tax + 4% occupancy tax (3% town + 1% county); Airbnb collects these on its bookings.

> We searched for short-term rental rules in November 2026 and found none. Confirm with the Town of Leland before you list.

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.

BRUNSWICK COUNTY, NORTH CAROLINA

- [ ] **File the county's 1% tax**
  If guests pay you directly, file Brunswick County's 1% room occupancy tax by the 15th of the next month, even in months with no rentals. In Sunset Beach, Ocean Isle Beach, Caswell Beach, and Holden Beach, pay it to the town along with the town tax; everywhere else, pay the county Revenue Department.
  Brunswick County occupancy tax: https://brunswickcountync.gov/382/Room-Occupancy-Tax

- [ ] **Then your town or area**
  Zoning rules and some occupancy taxes are set by each town, and by the county outside town limits. Pick your area.

TOWN OF LELAND

- [ ] **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. Leland levies a 3% occupancy tax on top of the county's 1%. For direct bookings, file the county 1% with the Brunswick County Revenue Department by the 15th, and ask the town where to file its 3%.

- [ ] **Ask about zoning**
  Ask the Town of Leland 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

Brunswick County Finance: Fact sheet: Brunswick County 1% room occupancy tax. https://brunswickcountync.gov/DocumentCenter/View/1094

Magellan Strategy Group (published by NCRLA): 2026 Profile of North Carolina Occupancy Taxes and Their Investment (July 2026). https://www.ncrla.org/wp-content/uploads/2026/08/2026-North-Carolina-Occupancy-Taxes-July-2026_opt.pdf

Leland (Municode): Code of ordinances. https://library.municode.com/nc/leland/codes/code_of_ordinances