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Southport vacation rental checklist

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

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Southport requires a yearly zoning permit for short-term vacation rentals and allows new ones only in its PUD, CBD, and BD districts; in the R-10, R-20, and MF residential zones only rentals that were operating when the rules were adopted may continue. Homestays with the owner present are allowed in residential zones. Stays pay 6.75% sales tax plus a 4% occupancy tax (3% city + 1% county).

> Three violations in 365 days end a rental's permit, and the owner can't reapply for three years.

> The Board of Aldermen first barred new rentals in residential zones in July 2021; the rules now sit in the UDO adopted in October 2025. We could not find the permit fee. Ask the city before you apply.

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.

CITY OF SOUTHPORT

- [ ] **Check your zoning district**
  New short-term vacation rentals can open only in the PUD, CBD (central business), and BD districts, not in R-10, R-20, or MF. A homestay, where you live in the home full time and stay there overnight while renting up to two guest rooms, is allowed in R-10, R-20, MF, and PUD with its own permit.

- [ ] **Get the zoning permit, and renew it yearly**
  Apply to the city before you rent. You need a responsible party who lives within 20 miles and can respond within 45 minutes, $1,000,000 in liability insurance, and the house rules posted inside. Stays must be shorter than 30 days. The permit runs January 1 to December 31; a nonconforming rental in a residential zone loses its right to operate if the permit lapses.
  Southport short-term rentals: https://www.cityofsouthport.gov/departments/development_services/short_term_rentals.php
- [ ] **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. Southport's 3% occupancy tax is filed with the city every month by the 15th, even with no rentals. File the county's 1% with the Brunswick County Revenue Department by the 15th too.

House rules for guests

Posted rules: In a common area
Maximum guests, no large gatherings, trash schedule, noise hours, parking, and emergency contacts.

Signs and events: Not allowed

Who to contact

Southport City Hall: 910-457-7900
Southport Planning Services: 910-457-7925

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

City of Southport (Municode): Unified Development Ordinance §§2.6.I, 3.5, 3.6.H, 3.8.II (short-term vacation rentals and homestays)-
. https://library.municode.com/nc/southport/codes/unified_development_ordinance?nodeId=ART3ZO_3.8NOUSST

City of Southport Finance: Occupancy Tax Report. https://www.cityofsouthport.gov/departments/finance_utilities/occupancy_tax_report.php

WECT: Southport approves new rules to regulate short-term rentals (July 9, 2021)-
. https://www.wect.com/2021/07/09/southport-approves-new-rules-regulate-short-term-rentals/