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Unincorporated Burke County vacation rental checklist

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

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We found no short-term rental permit or zoning rules in the Burke County code. Stays owe 6.75% sales tax plus the county occupancy tax; Airbnb collects these on its bookings.

> Nebo and part of Lake James are in McDowell County; check which county your address is in.

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.

BURKE 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.

BURKE COUNTY (UNINCORPORATED AREAS)

- [ ] **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. Direct bookings file Burke County's occupancy tax with the county finance office by the 15th; ask the county for the current rate.
- [ ] **Check lake and HOA rules**
  Lake James communities often have their own rental rules. Ask Burke County Planning and Zoning about any permits for your site.

Who to contact

Burke County: 828-764-9000

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
Burke County (Municode): Code of ordinances. https://library.municode.com/nc/burke_county/codes/code_of_ordinances