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Concord vacation rental checklist

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

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Concord's development ordinance lists a short-term rental as a household living use, the same category as an ordinary home, and we found no city permit or special standards. Stays pay 7% sales tax plus Cabarrus County's 6% occupancy tax.

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.

CABARRUS COUNTY, NORTH CAROLINA

- [ ] **Then your city or area**
  Zoning rules for short-term rentals are set by each city or town, and by the county outside town limits. Pick your area.

CITY OF CONCORD

- [ ] **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. Cabarrus County's occupancy tax is 6%. For direct bookings, file with the County Finance Department by the 20th of the following month.

- [ ] **Check your HOA**
  With no city rental rules, HOA covenants are often the main limit. Read them before you list.

Who to contact

Cabarrus County Finance (occupancy tax): 704-920-2409

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

Cabarrus County Finance Department: Room occupancy remittance-
. https://www.cabarruscounty.us/Government/Departments/Finance/Room-Occupancy-Remittance

City of Concord: Concord Development Ordinance, Article 8 (Use Regulations)-
. https://apps.concordnc.gov/legacy/planningweb/CDO/Article%208.pdf