LICENSEDRENTAL.COM

Emerald Isle vacation rental checklist

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

Scan for the latest version

Emerald Isle has no vacation rental permit. The town discussed creating one in January 2026, but we found no adopted ordinance in its agendas through November 2026. Rentals need one large trash cart per three bedrooms. Stays pay 6.75% sales tax plus the 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.

CARTERET COUNTY, NORTH CAROLINA

- [ ] **Register for the occupancy tax**
  If guests pay you directly, send the county a Remitter Information Form, then register with Avenu Insights and file every month by the 20th. If you use a platform, the county says it's your job to make sure the platform collects and remits the tax.
  Carteret County occupancy tax: https://www.carteretcountync.gov/843/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 EMERALD ISLE

- [ ] **Watch for a permit program**
  The town has talked about a vacation rental permit that could cover property standards and inspections, a registry of owner and manager contacts, and fees. Early reports said it might ask for proof of septic capacity, parking, and Vacation Rental Act compliance. Ask the town before you buy whether anything has been adopted.

- [ ] **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. The 6% occupancy tax is Carteret County's. For direct bookings, register with the county and file through Avenu by the 20th.

Who to contact

Carteret County Finance (occupancy tax): 252-728-8410

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

Carteret County Finance Department: Occupancy Tax. https://www.carteretcountync.gov/843/Occupancy-Tax

Town of Emerald Isle: Board of Commissioners retreat agenda packet (January 30, 2026), item: Tourism Management / Potential Vacation Rental Permit Program. https://www.emeraldisle-nc.org/AgendaCenter/ViewFile/Agenda/_01302026-179

Emerald Isle (Municode): Code section.
https://library.municode.com/nc/emerald_isle/codes/code_of_ordinances?nodeId=PTIICOOR_CH13SOWAMA_S13-3GACO

Public Radio East: Emerald Isle mulling local permit process for vacation rentals (January 30, 2026)-
. https://www.publicradioeast.org/2026-01-30/emerald-isle-mulling-local-permit-process-for-vacation-rentals