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Morehead City vacation rental checklist

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

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We found no short-term rental zoning rules in Morehead City's code. Stays owe 6.75% sales tax + 6% occupancy tax; Airbnb collects these on its bookings.

> We searched for short-term rental rules in November 2026 and found none. Confirm with the City of Morehead City 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.

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.

CITY OF MOREHEAD CITY

- [ ] **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.

- [ ] **Ask about zoning**
  Ask the City of Morehead City whether zoning allows a short-term rental at your address. Check your HOA rules too.

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
Morehead City (Municode): Code of ordinances. https://library.municode.com/nc/morehead_city/codes/code_of_ordinances