LICENSEDRENTAL.COM

Hickory vacation rental checklist

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

Scan for the latest version

We found no short-term rental zoning rules in Hickory's code. Stays owe 7% sales tax + any local occupancy tax; Airbnb collects these on its bookings.

> We searched Hickory's city code and its Land Development Code in November 2026 and found no short-term rental rules; the LDC covers bed and breakfasts but not whole-home rentals. Ask city planning how zoning treats a short-term rental at your address.

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.

CATAWBA 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.

CITY OF HICKORY

- [ ] **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. Ask the county or town finance office whether a local occupancy tax applies and where to file it; we couldn't confirm the rate.
- [ ] **Ask about zoning**
  Ask the City of Hickory whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Catawba County Tax Office: 828-465-8414

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

Airbnb: Occupancy tax collection and remittance by Airbnb in North Carolina. https://www.airbnb.com/help/article/2320

City of Hickory: Land Development Code (entire document).
https://www.hickorync.gov/sites/default/files/hickoryncgov/Planning/Land%20Use%20Planning/LDC/Land%20Development%20Code%20-%20Entire%20Docu

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