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Whiteville vacation rental checklist

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

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Whiteville allows Airbnb- and Vrbo-style short-term rentals in its RA-20, R-20, R-12, R-6, O-I, and B-1 districts, with off-street parking. Its code also says rentals must be registered with the city. Stays pay 6.75% sales tax plus the county's 3% 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.

COLUMBUS COUNTY, NORTH CAROLINA

- [ ] **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 WHITEVILLE

- [ ] **Check your district and parking**
  The home must be a conforming residential use in one of the six allowed districts, with two off-street spaces for up to three bedrooms and one more for each extra bedroom.

- [ ] **Ask about registration**
  The zoning code says short-term rentals must be properly registered with the city. Ask the city whether it still runs a registration or uses a zoning permit instead.

- [ ] **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. Columbus County levies a 3% occupancy tax (July 2026 statewide profile). For direct bookings, ask the county where to file it.

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

Whiteville (American Legal Publishing): Code section. https://codelibrary.amlegal.com/codes/whiteville/latest/whiteville_nc/0-0-0-16455
Magellan Strategy Group (published by NCRLA): 2026 Profile of North Carolina Occupancy Taxes and Their Investment (July 2026). https://www.ncrla.org/wp-content/uploads/2026/08/2026-North-Carolina-Occupancy-Taxes-July-2026_opt.pdf