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Unincorporated Currituck County vacation rental checklist

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

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We found no short-term rental permit in Currituck County's UDO. On the Outer Banks, vacation rentals need one trash container per bedroom (four to ten), and all single-family homes need parking based on bedrooms. Stays pay 6.75% sales tax plus the county's 6% occupancy tax.

> Vacation rental owners sued over how Currituck spends occupancy tax money. That case is about spending, not about the tax you collect.

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.

CURRITUCK COUNTY, NORTH CAROLINA

- [ ] **Then the county rules**
  Currituck County has no towns, so its zoning, trash, and tax rules apply everywhere. See the unincorporated Currituck page.

CURRITUCK COUNTY (UNINCORPORATED AREAS)

- [ ] **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. Currituck County's occupancy tax is 6% of gross receipts, including fees. For direct bookings, file the monthly report with the County Tax Department by the 20th.

- [ ] **Set up trash and recycling**
  In the Outer Banks SFO and SFR districts, a vacation rental needs one trash container for each bedroom (at least four, no more than ten) and one recycling container for every three trash containers.

- [ ] **Ask about zoning**
  Ask Currituck County Planning whether zoning allows a rental at your address, especially before adding bedrooms. Check your HOA covenants too.

Who to contact

Tax Department (Tax Administrator): 252-232-3005
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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

Currituck County Tax Department: Occupancy / Lodging Tax. https://currituckcountync.gov/tax/occupancy-tax/

Currituck County (Municode): Code section.
https://library.municode.com/nc/currituck_county/codes/code_of_ordinances?nodeId=COOR_CH11SOWA_ARTIISTDI_S11-30SOWACOSFSFDI

Currituck County: Unified Development Ordinance (amended July 18, 2025). https://www.currituckcountync.gov/wp-content/uploads/UDO.pdf