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Kill Devil Hills vacation rental checklist

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

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Kill Devil Hills is the biggest rental town on the Outer Banks. We found no short-term rental permit or zoning rule in its code, but every home needs trash containers sized to its bedrooms. Stays pay 6.75% sales tax plus Dare County's 6% occupancy tax.

> We read the code on American Legal in November 2026. Renting rooms in a home you live in is a guest house or bed and breakfast, which has its own zoning rules.

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.

DARE COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules for short-term rentals are set by each town, and by the county outside town limits. Pick your area.

TOWN OF KILL DEVIL HILLS

- [ ] **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. Dare County's occupancy tax is 6%. For direct bookings, file it with the Dare County Tax Department by the 20th of the following month.
- [ ] **Check trash and zoning**
  Make sure the house has the town-approved containers for its bedroom count. Ask the town planning office whether zoning allows a rental at your address, and check your HOA rules too.

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

Dare County Tax Department: Occupancy tax. https://darenc.gov/departments/tax-department/occupancy-tax

Town of Kill Devil Hills (American Legal): Code §50.15, Waste collections and containers-
. https://codelibrary.amlegal.com/codes/killdeveilhills/latest/killdevilhills_nc/0-0-0-14308
Town of Kill Devil Hills (American Legal): Zoning code §153.002, Definitions-
. https://codelibrary.amlegal.com/codes/killdeveilhills/latest/killdevilhills_nc/0-0-0-18775