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Nags Head vacation rental checklist

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

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Nags Head allows short-term rentals in every zoning district, as a whole house or up to two rooms in a home you live in. It caps large houses at 5,000 square feet and requires a trash cart for every two bedrooms. The town dropped its rental registration from the code in 2023. Stays pay 6.75% sales tax plus Dare County's 6% occupancy tax.

> Building or expanding a house of 3,500 square feet or more? It is a large residential dwelling with extra lot, size, setback, landscaping, and septic rules.

> Renting more than two rooms in your home may count as a bed and breakfast, which needs a conditional use permit in some districts.

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 NAGS HEAD

- [ ] **Check parking for your rental type**
  A whole-house rental needs only the parking required for a single-family home: bedrooms minus two, with at least two spaces. A partial-house rental needs one more space.
- [ ] **Set up trash carts**
  Seasonal rental units need one trash cart for every two bedrooms. Homes with seven or more bedrooms may ask the public services director to use a small bulk container 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. 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.

Who to contact

Planning and Development: 252-441-7016

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

Town of Nags Head Planning and Development: Short-Term Rental Registration. https://www.nagsheadnc.gov/1013/8472

Nags Head (Municode): Code section.
https://library.municode.com/nc/nags_head/codes/code_of_ordinances?nodeId=PTIICOOR_CH30SOWAMA_ARTIINGE_S30-4TYSIRERE

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

Nags Head (Municode): Code section.
https://library.municode.com/nc/nags_head/codes/code_of_ordinances?nodeId=PTIICOOR_CH12BULI_ARTVIIISHRMRE

Nags Head (Municode): Code section.
https://library.municode.com/nc/nags_head/codes/code_of_ordinances?nodeId=PTIIUNDEOR_ART7SURE_PTIIRE_S7.4DWLARE