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Thomasville vacation rental checklist

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

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

> We searched the city code in November 2026 and found no short-term rental rules. The zoning table lists tourist homes, so ask the city whether a whole-home rental counts as one. A small part of Thomasville is in Randolph County.

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.

DAVIDSON COUNTY, NORTH CAROLINA

- [ ] **Then your city or area**
  Zoning rules and the occupancy tax depend on whether you're inside a city or town. Pick your area.
- [ ] **Lake homes outside the cities**
  High Rock Lake homes outside Lexington and Thomasville follow Davidson County zoning. Ask Davidson County Planning and Zoning whether a short-term rental is allowed at your address, and whether any occupancy tax applies.

CITY OF THOMASVILLE

- [ ] **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. Thomasville levies its own occupancy tax (6% in a 2019 industry summary); ask the city for the current rate and where direct bookings file it.
- [ ] **Ask about zoning**
  Ask the City of Thomasville whether zoning allows a short-term rental at your address. 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
North Carolina Restaurant & Lodging Association: North Carolina occupancy tax profile (2019)-
. https://www.ncrla.org/wp-content/uploads/2019/08/NC-Occupancy-Tax-Profile-2019-Version-Final.pdf
City of Thomasville (Municode): Code section.
https://library.municode.com/nc/thomasville/codes/code_of_ordinances?nodeId=PTIICOOR_APXAZO_ARTVDIRE_S2TAPEUS