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Durham vacation rental checklist

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

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We found no short-term rental section in Durham's zoning ordinance, which the city shares with the county. Stays owe 7.5% sales tax plus Durham County's 6% occupancy tax; Airbnb collects these on its bookings.

> We searched the UDO's use categories and accessory uses in November 2026 and found no short-term rental standards. Confirm with Durham City-County Planning before you list.

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.

DURHAM COUNTY, NORTH CAROLINA

- [ ] **Taxes on each stay**
  Stays under 90 days owe 7.5% 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. Durham County's 6% room occupancy tax applies across the county. For direct bookings, file a return with Durham County Tax Administration by the 20th of each month, even when no tax is due.
- [ ] **Then your city or area**
  Zoning rules for short-term rentals are set by each city or town, and by the county outside town limits. Pick your area.

CITY OF DURHAM

- [ ] **Taxes on each stay**
  Stays under 90 days owe 7.5% 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. Durham County's 6% room occupancy tax applies; for direct bookings, file it with Durham County Tax Administration by the 20th.
- [ ] **Ask how zoning treats your rental**
  The zoning ordinance lists stays under 30 days under "overnight accommodations," a category built around hotels, inns, and bed and breakfasts. Ask Durham City-County Planning whether a whole-home or room rental is allowed at your address.

Who to contact

Durham County Tax Administration: 919-560-0300

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

Durham County Tax Administration: Room Occupancy Tax: general information-
. https://dconc.gov/Tax-Administration1/Documents/DC_Room-Occp-Tax-General-Information-2.pdf

City of Durham and Durham County: Unified Development Ordinance §5.2, Use categories-
. https://udo.durhamnc.gov/udo/5_02_Use%20Categories.htm