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Unincorporated Forsyth County vacation rental checklist

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

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Outside the towns, Forsyth County uses the Winston-Salem Unified Development Ordinance, and we found no short-term rental use or permit in it. Stays owe 7% sales tax plus the county's 6% occupancy tax.

> Lewisville, Walkertown, Rural Hall, Tobaccoville, and Bethania are separate towns. We searched the Lewisville and Walkertown codes and found no short-term rental 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.

FORSYTH 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.

FORSYTH COUNTY (UNINCORPORATED AREAS)

- [ ] **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. File the county's 6% occupancy tax with the Forsyth County Finance Department by the 20th, every month.

- [ ] **Ask about zoning**
  Ask the city-county Planning and Development Services whether zoning allows a short-term rental at your address. Check your HOA or condo rules too.

Who to contact

Forsyth County Finance Department (occupancy tax): 336-703-2073

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
Forsyth County Finance Department: Forsyth County Room Occupancy and Tourism Development Tax Report-
. https://www.co.forsyth.nc.us/tax/assets/documents/OCCUPANCY_TAX_FORM.pdf
Forsyth County (Municode): Code of ordinances. https://library.municode.com/nc/forsyth_county/codes/code_of_ordinances