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Winston-Salem vacation rental checklist

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

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We found no short-term rental zoning rules in Winston-Salem's code. Stays owe 7% sales tax + 6% occupancy tax; Airbnb collects these on its bookings.

> We searched the city code and the Winston-Salem UDO in November 2026 and found no short-term rental use or permit. The UDO does regulate bed and breakfasts and boarding, so ask the city-county Planning and Development Services how it treats a rental at your address.

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.

CITY OF WINSTON-SALEM

- [ ] **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. Forsyth County's 6% occupancy tax applies; file it with the Forsyth County Finance Department by the 20th.

- [ ] **Ask about zoning**
  Ask the City of Winston-Salem whether zoning allows a short-term rental at your address. Check your HOA 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
City of Winston-Salem (Municode): Code of ordinances. https://library.municode.com/nc/winston-salem/codes/code_of_ordinances