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Belmont vacation rental checklist

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

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Belmont allows short-term rentals wherever its zoning allows homes or lodging, with no permit unless a property racks up code violations. Rentals need one parking space per bedroom (up to two) and can't host events. Stays pay 7% sales tax plus Gaston County's 3% occupancy tax and any city tax.

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.

GASTON COUNTY, NORTH CAROLINA

- [ ] **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. For direct bookings, file Gaston County's room occupancy tax report with the county Finance Department by the 20th of the next month. It covers the county's 3% and, inside a city that levies one, the city's 3%.
  Gaston County return (PDF): https://www.gastongov.com/DocumentCenter/View/7438/Room-Occupancy-Tax-Report-PDF

- [ ] **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 BELMONT

- [ ] **Meet the city standards**
  Belmont adopted its short-term rental rules on December 5, 2022. Provide one off-street parking space per bedroom, up to two per unit (plus one for an accessory unit), skip exterior advertising, and follow fire and safety codes.
  Belmont short-term rentals: https://www.cityofbelmont.org/short-term-rentals/

- [ ] **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. A state law (House Bill 580) lets Belmont levy its own occupancy tax. For direct bookings, file Gaston County's return by the 20th; it has a line for the 3% city tax. Ask the county whether it applies in Belmont.

House rules for guests

Events: Not allowed
No pre-planned special events or gatherings such as weddings or corporate retreats.

Signs: No exterior advertising

Who to contact

Belmont Planning and Zoning: 704-901-2610

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

Gaston County Finance Department: Room Occupancy Tax Report-
. https://www.gastongov.com/DocumentCenter/View/7438/Room-Occupancy-Tax-Report-PDF

City of Belmont: Short-term Rentals. https://www.cityofbelmont.org/short-term-rentals/

Troutman (Municode): Code section. https://library.municode.com/nc/troutman/codes/code_of_ordinances?nodeId=PTIISELA_HOBI580