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Gastonia vacation rental checklist

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

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We found no short-term rental zoning rules in Gastonia's code. Stays owe 7% sales tax + 3% county occupancy tax (+ any city tax); Airbnb collects these on its bookings.

> We searched for short-term rental rules in November 2026 and found none. Confirm with the City of Gastonia 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.

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 GASTONIA

- [ ] **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. Gaston County's 3% applies, plus a 3% city tax if Gastonia levies one; both are filed on the county's return by the 20th. Ask the county Finance Department which applies.

- [ ] **Ask about zoning**
  Ask the City of Gastonia 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
Gaston County Finance Department: Room Occupancy Tax Report-
. https://www.gastongov.com/DocumentCenter/View/7438/Room-Occupancy-Tax-Report-PDF
Gastonia (Municode): Code of ordinances. https://library.municode.com/nc/gastonia/codes/code_of_ordinances