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Mount Holly vacation rental checklist

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

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Mount Holly's zoning lists short-term rentals as a use permitted by right in its residential districts (R-A through RD), but not in its business, office, or industrial districts. Stays pay 7% sales tax plus Gaston County's 3% occupancy tax and any city tax.

> Mount Holly has a tourism development authority with members from businesses that collect the city's occupancy 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 MOUNT HOLLY

- [ ] **Check your district**
  Confirm your lot is in one of the residential districts that list short-term rentals, and ask the city whether you need a zoning permit before you start. We found no other short-term rental standards in the ordinance.

- [ ] **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 return by the 20th; it has a line for the 3% city tax. Ask the county whether it applies in Mount Holly.

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
Mount Holly (American Legal Publishing): Code section. https://codelibrary.amlegal.com/codes/mthollync/latest/mthollyzone_nc/0-0-0-1722