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High Point vacation rental checklist

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

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We found no short-term rental zoning rules in High Point's code. Stays owe 6.75% sales tax + 6% occupancy tax (3% county + 3% city); Airbnb collects these on its bookings.

> We searched the city's Code of Ordinances and Development Ordinance in November 2026 and found no short-term rental rules; bed and breakfasts are a separate use. Many owners rent only for High Point Market weeks. Parts of High Point reach into Davidson, Randolph, and Forsyth counties, so check which county's occupancy tax applies.

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.

GUILFORD 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 HIGH POINT

- [ ] **Taxes on each stay**
  Stays under 90 days owe 6.75% 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. High Point adds a 3% city occupancy tax to the county's 3%; both go on one return to the Guilford County Tax Department by the 15th.

- [ ] **Ask about zoning**
  Ask the City of High Point whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Guilford County Tax Department (Greensboro): 336-641-3363
Guilford County Tax Department (High Point): 336-641-7911

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

Guilford County Tax Department: Guilford County/City of High Point Room Occupancy and Tourism Development Tax Return-. https://www.guilfordcountync.gov/media/937/open

City of High Point (Municode): Code of ordinances. https://library.municode.com/nc/high_point/codes/code_of_ordinances