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Unincorporated Guilford County vacation rental checklist

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

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We found no short-term rental rules in Guilford County's Development Ordinances. Stays outside the cities owe 6.75% sales tax plus the county's 3% occupancy tax, filed with the Guilford County Tax Department.

> Oak Ridge, Summerfield, Stokesdale, Pleasant Garden, Whitsett, and Sedalia are separate towns with their own zoning. We searched the Oak Ridge, Stokesdale, and Pleasant Garden codes and found only tourist home or bed and breakfast rules; Summerfield's code isn't on Municode. Ask your town.

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.

GUILFORD COUNTY (UNINCORPORATED AREAS)

- [ ] **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. File the county's 3% occupancy tax with the Guilford County Tax Department by the 15th of the next month.

- [ ] **Ask about zoning**
  Ask Guilford County Planning and Development whether zoning allows a short-term rental at your address. Check your HOA or condo 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 Room Occupancy and Tourism Development Tax Return (outside Greensboro and High Point). https://www.guilfordcountync.gov/media/936/open

Guilford County (Municode): Code of ordinances. https://library.municode.com/nc/guilford_county/codes/code_of_ordinances