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Unincorporated Harnett County vacation rental checklist

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

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We found no short-term rental rules in Harnett County's development ordinance. Outside the Averasboro District, the county's District H occupancy tax form shows a 3% tax, on top of 7% sales tax; Airbnb collects these on its bookings.

> District H covers all of Harnett County outside Averasboro Township, under a 2017 state law. Its tax is 3% on the county's current form; the law allows up to 6%.

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.

HARNETT COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules for short-term rentals are set by each town, and by the county outside town limits. Pick your area.

HARNETT COUNTY (UNINCORPORATED AREAS)

- [ ] **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. Harnett County's District H occupancy tax is 3% (6% in the Averasboro District). For direct bookings, file the monthly return with the county by the 20th, even in months with no rentals.

- [ ] **Ask about zoning**
  Ask Harnett County Development Services whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Harnett County Tax Department: 910-893-7520

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
County of Harnett: District H transient occupancy tax report-
. https://www.harnett.org/finance/downloads/occupancytaxreturnfillableform-districth.pdf
Harnett County (American Legal): Unified Development Ordinance §153.021 (definitions)-
. https://codelibrary.amlegal.com/codes/harnettcounty/latest/harnettcounty_nc/0-0-0-5073