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Canton vacation rental checklist

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

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We found no short-term rental zoning rules in Canton's code. Stays owe 7% sales tax + 4% county occupancy tax; Airbnb collects these on its bookings.

> Canton's code has no short-term rental rules, but its zoning lists "tourist homes" as a permitted use in the R-2 general residential district (one parking space per room rented) without defining the term. Ask the town whether a whole-home rental counts as a tourist home in your district.

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.

HAYWOOD COUNTY, NORTH CAROLINA

- [ ] **Register with the county**
  Fill out the Haywood County Lodging & Occupancy Tax Registration Form. Register again each year and whenever the name, location, or owner changes.
  Visit Haywood occupancy tax guide: https://www.visithaywood.com/local-partners/occupancy-tax

- [ ] **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. File Haywood County's 4% return by the 20th every month, even with no sales. Subtract the sales Airbnb already paid tax on, and keep proof in case of an audit.

- [ ] **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.

TOWN OF CANTON

- [ ] **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. Haywood County's 4% occupancy tax applies; register with the county and file monthly with Haywood County Finance, even with $0 due.

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

Who to contact

Haywood County Finance (occupancy tax): 828-356-2614

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

Haywood County Tourism Development Authority: Occupancy Tax Law in Haywood County-
. https://www.visithaywood.com/local-partners/occupancy-tax

Haywood County Finance Department: Haywood County Occupancy Tax Monthly Remittance Form-
. https://docs.visithaywood.com/2025/01/haywood-co-occupancy-tax-remittance-form.pdf

Town of Canton (American Legal Publishing): Code of ordinances, ch. 9 part 4 zoning (§§9-4023, 9-4062)-
. https://codelibrary.amlegal.com/codes/cantonnc/latest/overview