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Waynesville vacation rental checklist

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

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Waynesville's code has no short-term rental use or permit, but it defines residential use as excluding rentals of less than a month and lists only bed and breakfasts, inns, boarding houses, and hotels as lodging. Ask the planning office how your zoning district treats a whole-home rental. Stays pay 7% sales tax plus Haywood County's 4% occupancy tax.

> Waynesville's code doesn't mention short-term rentals by name. That isn't the same as allowing them; get a zoning answer in writing.

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 WAYNESVILLE

- [ ] **Ask how zoning treats your rental**
  The planning board considered and rejected rules that would have allowed vacation rentals in any residential area, so the code is unclear. Get a written answer from the Waynesville planning office for your address.
- [ ] **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.

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

The Mountaineer: Vacation rentals will escape regulation: Waynesville planning board back-tracks.
https://www.themountaineer.com/news/vacation-rentals-will-escape-regulation-waynesville-planning-board-back-tracks-on-two-years-of-discussion/article_aeea

Town of Waynesville (Municode): Code section.
https://library.municode.com/nc/waynesville/codes/code_of_ordinances?nodeId=PTIICOOR_APXALADEST_CH2DIPR_2.5USCAINUS