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Unincorporated Hyde County vacation rental checklist

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

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We found no short-term rental permit or zoning rule in Hyde County's code. Ocracoke stays pay 6.75% sales tax plus a reported 5% occupancy tax; mainland stays pay the 3% county tax.

> The county's return is due by the 15th, earlier than the 20th used by most counties. Late returns cost $10 a day.

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.

HYDE COUNTY, NORTH CAROLINA

- [ ] **Then the county rules**
  Hyde County has no towns, so county rules apply everywhere, including Ocracoke. See the unincorporated Hyde page.

HYDE 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. Hyde County's occupancy tax is 3%, plus a reported 2% more on Ocracoke. For direct bookings, file a monthly return with the county finance officer by the 15th.
- [ ] **Ask about the Ocracoke Development Ordinance**
  Ocracoke has its own development ordinance that we could not read online. Ask Hyde County Planning whether it limits rentals at your address. Check your HOA rules too.

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

Hyde County (Municode): Code section.
https://library.municode.com/nc/hyde_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH38TA_ARTIIOCTA

Ocracoke Observer: Hyde commissioners raise occupancy tax rate to 5 percent (June 6, 2017)-
. https://ocracokeobserver.com/2017/06/06/hyde-commissioners-raise-occupancy-tax-rate-to-5-percent/