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Unincorporated Jackson County vacation rental checklist

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

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We found no short-term rental zoning rules in Unincorporated Jackson County's code. Stays owe 7% sales tax + 6% county occupancy tax; Airbnb collects these on its bookings.

> We read the county's Unified Development Ordinance, including the Cashiers and Cullowhee district rules, in November 2026 and found no short-term rental provisions. Many Cashiers and Lake Glenville communities have HOA rental rules, so check your covenants.

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.

JACKSON COUNTY, NORTH CAROLINA

- [ ] **Register with Jackson County Finance**
  Every rental property rented 15 or more days a year registers with the county Finance Office. Airbnb remits for you; other platforms and direct bookings need your own account.

- [ ] **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.

JACKSON COUNTY PLANNING DEPARTMENT

- [ ] **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. Register with Jackson County Finance and file the 6% occupancy tax monthly by the 20th.

- [ ] **Ask about zoning**
  Ask the Jackson County Planning Department whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Jackson County Finance (occupancy tax): 828-631-2251

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

Jackson County Finance: Occupancy Tax FAQ. https://www.jacksonnc.org/new/pdfs/Occupancy-Tax-FAQ.pdf

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