LICENSEDRENTAL.COM

Sanford vacation rental checklist

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

Scan for the latest version

We found no short-term rental zoning rules in Sanford's code. Stays owe 7% sales tax + Lee County and Sanford occupancy taxes; Airbnb collects these on its bookings.

> We searched Sanford's code and the Lee County development ordinance in November 2026 and found no short-term rental rules. Ask the planning office which zoning rules apply at your address before you list.

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.

LEE 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.

CITY OF SANFORD

- [ ] **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. Lee County Tax Administration collects the county's room occupancy tax, and Sanford levies its own city tax (state law allows up to 3%) for its tourism authority. For direct bookings, ask the county and the city for current rates and returns.
- [ ] **Ask about zoning**
  Ask the City of Sanford whether zoning allows a short-term rental 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

North Carolina General Assembly: Session Law 2017-202, Part I (Sanford occupancy tax) and Part V (Harnett County District H)-. https://www.ncleg.gov/EnactedLegislation/SessionLaws/PDF/2017-2018/SL2017-202.pdf

Sanford (Municode): Code section. https://library.municode.com/nc/sanford/codes/code_of_ordinances?nodeId=PTIIICOOR_CH2AD_ARTIVBOCOCO_DIV8SATODEAU_S2-287COQUMEVA