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Lincolnton vacation rental checklist

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

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We found no short-term rental rules in Lincolnton's code, including its zoning ordinance. The city levies a 3% room occupancy tax, filed with the city by the 15th, on top of 7% sales tax and any county tax.

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.

LINCOLN COUNTY, NORTH CAROLINA

- [ ] **Then your city or area**
  Zoning rules for short-term rentals are set by each city or town, and by the county outside town limits. Pick your area.

CITY OF LINCOLNTON

- [ ] **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. Lincolnton's 3% room occupancy tax is filed monthly with the City Finance Officer by the 15th, on the city's form. Ask Lincoln County whether a county occupancy tax also applies.

- [ ] **Ask about zoning**
  Ask Lincolnton's planning staff 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

Lincolnton (American Legal Publishing): Code section. https://codelibrary.amlegal.com/codes/lincolnton/latest/lincolnton_nc/0-0-0-506