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Unincorporated Lincoln County vacation rental checklist

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

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Denver and the rest of unincorporated Lincoln County have no short-term rental rules in the county's UDO. A 2023 proposal (zoning permit, parking, trash, no events) was postponed and hasn't returned. Stays pay 7% sales tax plus any local occupancy tax, which Airbnb collects.

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.

LINCOLN COUNTY (UNINCORPORATED AREAS)

- [ ] **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. We couldn't confirm Lincoln County's occupancy tax rate. For direct bookings, ask the county finance office how to file.

- [ ] **Watch for new rules**
  The county may bring back short-term rental zoning rules. If it does, existing rentals would likely get a short window to get a permit; the 2023 draft gave 90 days. Ask Planning and Inspections before you buy.

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

Airbnb: Occupancy tax collection and remittance by Airbnb in North Carolina. https://www.airbnb.com/help/article/2320

Lincoln County Planning and Inspections: UDO amendments log (UDO #2023-4, short-term rental)-
. https://www.lincolncountync.gov/DocumentCenter/View/23542/UDO-Amendments-21925

Lincoln County Planning and Inspections: Unified Development Ordinance (amended September 21, 2026)-. https://www.lincolncountync.gov/465/Unified-Development-Ordinance-UDO