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Franklin vacation rental checklist

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

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Inside Franklin town limits, rentals pay a 3% town occupancy tax on top of Macon County's 3%, filed separately with each. We found no short-term rental rules in the town's zoning chapter.

> Most "Franklin" cabins are outside town limits and pay only the county's 3%. Check your tax bill.

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.

MACON COUNTY, NORTH CAROLINA

- [ ] **Register with Macon County**
  Every rental registers for the county room occupancy tax and reports monthly by the 20th. Rentals inside Franklin also register and report to the town.

- [ ] **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.

TOWN OF FRANKLIN

- [ ] **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. Register with the Town of Franklin for its 3% tax and file by the 15th, and register and file with Macon County for its 3% tax by the 20th.

- [ ] **Ask about zoning**
  We found no short-term rental rules in Franklin's zoning chapter. Ask the town planning department how zoning treats a whole-home rental at your address, and check your HOA rules too.

Who to contact

Town of Franklin (occupancy tax): 828-524-2516
Macon County occupancy tax: 828-349-2000

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

Town of Franklin: Room Occupancy Tax. https://franklinnc.com/business/occupancy_tax.php

Town of Franklin (American Legal Publishing): Code of ordinances, ch. 152 zoning-
. https://codelibrary.amlegal.com/codes/franklinnc/latest/overview

Macon County: Macon County Room Occupancy Tax Registration and monthly report-
. https://gis.maconnc.org/www.maconnc.org/images/finance/Room%20Occupancy%20Tax%20Report.pdf