LICENSEDRENTAL.COM

Highlands vacation rental checklist

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

Scan for the latest version

Highlands allows short-term rentals only in its R-3 and business districts. Rentals in R-1 and R-2 that were operating in September 2022 can continue only until September 15, 2027. Every rental must follow town occupancy, parking, and trash rules and give guests the town's contract addendum.

> The Highlands rules don't require a separate rental permit, but zoning violations are enforced under the UDO's penalties.

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 HIGHLANDS

- [ ] **Check your zoning district**
  Short-term rentals are a limited use in R-3 and the B-1 to B-4 business districts. If you're buying in R-1 or R-2, plan on no short-term rental use after September 15, 2027.
- [ ] **Use the town addendum**
  Every rental contract needs the town's addendum, and the renter must sign that they received it before check-in. Only one rental contract can cover the home at a time.
- [ ] **Post your contact and follow the house rules**
  Post the name and phone number of the owner or agent inside near the main entrance, and answer complaints any time the home is rented. Guests park only in designated spaces, and trash goes bagged into town-approved bins.

- [ ] **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. Macon County's 3% room occupancy tax applies; file it with Macon County by the 20th for direct bookings.

House rules for guests

Events: No gatherings above the overnight limit

Signs: Temporary signs only, per the sign rules

Who to contact

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 Highlands (Municode): Unified Development Ordinance §6.5.18, short-term rentals; §6.2.2 use table-
. https://library.municode.com/nc/highlands/codes/unified_development_ordinance

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