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Marshall vacation rental checklist

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

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We found no short-term rental zoning rules in Marshall's code. Stays owe 7% sales tax + 5% county occupancy tax; Airbnb collects these on its bookings.

> We searched Marshall's Unified Development Ordinance (as amended through June 2021) in November 2026 and found no short-term rental rules. Its definition of a dwelling excludes buildings designed for transient stays, so ask the town how zoning treats a whole-home rental at your address.

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.

MADISON COUNTY, NORTH CAROLINA

- [ ] **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. For direct bookings, file Madison County's 5% room occupancy tax report with the county Finance Officer (PO Box 579, Marshall) by the 15th, paying by check or money order.
- [ ] **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 MARSHALL

- [ ] **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. Madison County's 5% occupancy tax applies; for direct bookings, file it with the county Finance Officer by the 15th.
- [ ] **Ask about zoning**
  Ask the Town of Marshall whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Town of Marshall: 828-649-3031

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

Madison County Finance Officer: Madison County Room Occupancy Tax Report-
. https://www.madisoncountync.gov/uploads/5/9/7/0/59701963/scanner_madisoncountync.gov_20250610_074607.pdf

Town of Marshall: Unified Development Ordinance (2011, as amended through June 2021)-
. https://townofmarshall.org/downloads/2011%20UDO%20as%20Amended%20through%20June%202021(web).pdf