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Charlotte vacation rental checklist

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

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Charlotte has no short-term rental permit and no short-term rental use in its Unified Development Ordinance; the city dropped proposed rules in 2022. Stays pay 8.25% sales tax plus Mecklenburg County's 8% occupancy tax.

> Charlotte said in 2022 that it could add short-term rental rules to the UDO later. Check with Charlotte Planning before you buy.

> A bed and breakfast (owner lives there and serves meals) is a separate UDO use with its own conditions.

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.

MECKLENBURG 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 CHARLOTTE

- [ ] **Taxes on each stay**
  Stays under 90 days owe 8.25% 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. Mecklenburg County's 8% room occupancy tax applies everywhere in the county. For direct bookings, file a return with the City-County Tax Collector by the 20th of each month.
- [ ] **Check your HOA and building**
  With no city rental rules, HOA covenants and condo rules are often the main limit in Charlotte. Read them before you buy or list.

Who to contact

City-County Tax Collector (occupancy tax): 980-314-4400

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
Mecklenburg County Office of Tax Administration (City-County Tax Collector): Room occupancy tax return and instructions-
. https://mecknc.widen.net/s/vsxr5gfrgc/room-occupancy-return-and-instructions
City of Charlotte: Unified Development Ordinance, Article 15 (Uses). https://charlotteudo.org/articles/part-vii-uses/article-15-uses
WSOC-TV: City of Charlotte drops proposed regulations for short-term rental properties (May 2, 2022)-
. https://wsoctv.com/news/local/city-charlotte-drops-proposed-regulations-short-term-rental-properties/SRLZ7YXQ6FAX5OZKWCTSDEWPFY