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Davidson vacation rental checklist

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

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Davidson’s planning ordinance has no short-term rental permit, but it defines residential use as long-term living and excludes rentals of less than a month. Ask the town how it treats a whole-home rental at your address. Stays pay 8.25% sales tax plus the county’s 8% occupancy tax.

> A bed and breakfast is a separate use: the owner or manager must live there, and the house must be at least 2,500 square feet.

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.

TOWN OF DAVIDSON

- [ ] **Ask Davidson Planning first**
  Ask the town whether renting a whole home for less than a month is allowed in your planning area, and whether you need any zoning approval. Get the answer in writing.
- [ ] **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.

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
Town of Davidson: Davidson Planning Ordinance (February 25, 2025)-
. https://www.townofdavidson.org/DocumentCenter/View/15595/_Complete-Davidson-Planning-Ordinance-20250225
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