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Unincorporated Montgomery County vacation rental checklist

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

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We found no short-term rental zoning rules in Unincorporated Montgomery County's code. Stays owe 7% sales tax + 6% occupancy tax; Airbnb collects these on its bookings.

> We found no short-term rental rules in Montgomery County's zoning ordinance in November 2026. The county requires a zoning permit to start any new use of a structure, so ask Planning and Zoning whether renting your home needs one.

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.

MONTGOMERY 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.

MONTGOMERY COUNTY (UNINCORPORATED AREAS)

- [ ] **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. Montgomery County's occupancy tax is 6%. For direct bookings, file the county return with the Finance Department by the 15th of the following month.

- [ ] **Ask about zoning**
  Ask the Montgomery County Planning and Zoning Department whether zoning allows a short-term rental at your address. Check your HOA rules too.

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

Montgomery County Administration & Finance Office: Occupancy taxes-
. https://www.montgomerycountync.gov/departments/finance/room-occupancy-tax
Montgomery County (Municode): Code section.
https://library.municode.com/nc/montgomery_county/codes/code_of_ordinances?nodeId=APXAZO_ARTIIAD_S3PE