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Pinehurst vacation rental checklist

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

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Since October 2022, Pinehurst allows new short-term rentals only in its Hotel (H) and Village Mixed-Use (VMU) districts, with a development permit. Rentals that were operating before then may continue as nonconforming uses, and any owner may rent up to 14 days a year without a permit. Stays pay 7% sales tax plus Moore County's 6% occupancy tax.

> The village uses monitoring software. In October 2025 it counted 537 active rentals, 151 of them advertised without authorization. Violations can cost up to $500 a day.

> Nonconforming use certificates transfer with the property, but the window to apply for one has closed.

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.

MOORE COUNTY, NORTH CAROLINA

- [ ] **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.

VILLAGE OF PINEHURST

- [ ] **Check your zoning and status**
  A rental of less than 30 nights that adds up to more than 14 days a year is a short-term rental. New ones need a lot in the Hotel or Village Mixed-Use district. Homes used as rentals in the year before October 27, 2022 can continue as nonconforming uses, but lose that status after 365 days without rental use or if the use is expanded.

- [ ] **Get a development permit**
  Apply online through the Permit Center. The home must meet the SR-9 standards: a smoke detector in every bedroom, a carbon monoxide detector on every floor, legal egress, and one parking space per bedroom on an approved surface.
  Pinehurst STR page: https://www.vopnc.org/our-government/departments/administration/hot-topics/short-term-rentals

- [ ] **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. Moore County's occupancy tax is 6%. For direct bookings, file it monthly with Moore County Finance.

House rules for guests

Posted at the main entrance: Rules and contacts
Guest limit, trash schedule, noise hours, parking, and the owner or manager and emergency contacts.

Bedrooms: No cooking facilities

Who to contact

STR questions: STR@vopnc.org
Police non-emergency: 910-295-3781

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

Village of Pinehurst: Short-term rentals. https://www.vopnc.org/our-government/departments/administration/hot-topics/short-term-rentals

Village of Pinehurst (American Legal): Pinehurst Development Ordinance §8.6, SR-9 (Short-Term Rental)-
. https://codelibrary.amlegal.com/codes/pinehurst/latest/pinehurst_nc_pdo/0-0-0-1205

Moore County Finance: Room Occupancy Tax Report (monthly). https://moorecountync.gov/DocumentCenter/View/537