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Southern Pines vacation rental checklist

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

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Southern Pines allows short-term rentals (called “tourist homes”) only in its Downtown Overlay and its Office Services, General Business, and Central Business zones. Stays pay 7% sales tax plus Moore County’s 6% occupancy tax.

> We could not find a zoning permit fee for tourist homes. Ask the Planning Department before you apply.

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.

TOWN OF SOUTHERN PINES

- [ ] **Check your zoning**
  Confirm the property is in the Downtown Overlay or the Office Services, General Business, or Central Business zone. Short-term rentals aren’t allowed in other zones.
  Southern Pines STR page: https://southernpines.net/871/Short-Term-RentalTourist-Home

- [ ] **Get a zoning permit and plan parking**
  Tourist homes need a zoning permit. The parking table asks for one space per guest room plus two spaces for a resident owner or manager; ask the town how that applies to a whole-home rental.

- [ ] **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.

Who to contact

Code Compliance Officer: 910-692-4003

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 Southern Pines: Short Term Rental/Tourist Home. https://southernpines.net/871/Short-Term-RentalTourist-Home

Town of Southern Pines: Unified Development Ordinance (edits through February 13, 2024)-
. https://www.southernpines.net/DocumentCenter/View/10894/UDO-with-edits-through-February-13-2024

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

Town of Southern Pines: Tourist home definition updated-
. https://engage.zencity.io/southern-pines-nc/en-US/pages/tourist-home-definition-updated