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Unincorporated Moore County vacation rental checklist

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

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

> We searched the Moore County code on Municode in November 2026 and found no short-term rental zoning rules there, but we could not confirm the county's full development ordinance. Ask Moore County Planning before you list, and check your HOA or community rules (Seven Lakes and other gated communities have their own).

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.

MOORE COUNTY PLANNING DEPARTMENT

- [ ] **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% (up from 3% for stays from January 1, 2026). For direct bookings, file the monthly report with Moore County Finance in Carthage by the 20th.

- [ ] **Ask about zoning**
  Ask the Moore County Planning 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

Airbnb: Occupancy tax collection and remittance by Airbnb in North Carolina. https://www.airbnb.com/help/article/2320

Moore County (Municode): Code section. https://library.municode.com/nc/moore_county/codes/code_of_ordinances?nodeId=COOR_CH12TA_ARTIIROOCTODETA