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Unincorporated New Hanover County vacation rental checklist

New Hanover County, North Carolina | Rules checked November 6, 2026

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

> We searched the county's code of ordinances in November 2026 and found no short-term rental rules. The county's zoning ordinance (UDO) is published separately and we could not search it, so ask county planning whether your zone allows a short-term rental.

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.

NEW HANOVER COUNTY, NORTH CAROLINA

- [ ] **Register for the room occupancy tax**
  If guests pay you directly, report every month through New Hanover County's room occupancy tax portal, by the 20th day after the month ends. Airbnb collects the tax on its bookings.
  NHC room occupancy tax: https://www.nhcgov.com/1001/Room-Occupancy-Tax-Information

- [ ] **Then your town or area**
  Zoning rules and some occupancy taxes are set by each town, and by the county outside town limits. Pick your area.

NEW HANOVER COUNTY PLANNING AND LAND USE

- [ ] **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. The 6% occupancy tax is filed with New Hanover County Finance through its online portal by the 20th of the next month.

- [ ] **Ask about zoning**
  Ask the New Hanover County Planning and Land Use whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

NHC Finance (room occupancy tax): 910-798-7113

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

New Hanover County Finance Department: Room Occupancy Tax Information. https://www.nhcgov.com/1001/Room-Occupancy-Tax-Information

New Hanover County (Municode): Code of ordinances. https://library.municode.com/nc/new_hanover_county/codes/code_of_ordinances