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Wilmington vacation rental checklist

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

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Wilmington allows homestays and whole-house short-term rentals under zoning standards: a local operator within 25 miles, one parking space per bedroom, $500,000 liability insurance, and no parties. The city dropped its registration, cap, and spacing rules after Schroeder (2022). Stays pay 7% sales tax plus a 6% occupancy tax.

> In the office, commercial, downtown (CBD), and UMX districts, short-term rentals can't be on the ground floor facing a street, except in homes and apartment buildings that existed on March 1, 2019.

> The current Land Development Code (Section 18-157, updated in 2022) is a separate Municode product. Older text in Chapter 18 of the Code of Ordinances still shows the struck-down registration, cap, and lottery rules; the city's page and the current code no longer include them.

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.

CITY OF WILMINGTON

- [ ] **Check your zoning**
  Short-term rentals (29 nights or less) follow Section 18-157 of the Land Development Code. Ask the city's zoning staff whether your district allows the type of rental you plan, homestay or whole-house. Mobile home districts don't allow them. A homestay in a residential or historic district must be the host's principal residence, with no more than three guest rooms.
  Wilmington short-term lodging:
  https://www.wilmingtonnc.gov/Development-Business/Zoning/Zoning-Compliance/Short-Term-Lodging

- [ ] **Set up parking, insurance, and an operator**
  For a whole-house rental, provide one off-street, all-weather parking space per bedroom (documented shared or rented spaces count) and name a local operator who is available 24 hours and within 25 miles. Carry at least $500,000 in commercial general liability insurance.
- [ ] **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.

House rules for guests

Posted notice: Inside the unit
Operator name and phone, address, maximum overnight guests, garbage day, the police non-emergency number, and that parties aren't allowed.

Events: Not allowed
No parties, weddings, receptions, classes, or large gatherings.

Food: No meals served; no cooking in bedrooms
For whole-house rentals.

Trash: Carts out and back on collection day

Homestay records: Proof of residence and a year of rental dates
Hosts must show them to the city on request.

Who to contact

City zoning compliance: 910-254-0900
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

City of Wilmington (Municode): Land Development Code, Article 3 (Use Standards), §18-157 Lodging uses-
. https://library.municode.com/nc/wilmington/codes/land_development_code?nodeId=Article%203%20-%20Use%20Standards

City of Wilmington: Short Term Lodging. https://www.wilmingtonnc.gov/Development-Business/Zoning/Zoning-Compliance/Short-Term-Lodging

Wilmington (Municode): Code of ordinances. https://library.municode.com/nc/wilmington/codes/code_of_ordinances

Port City Daily: City makes court ruling official on short-term rental ordinance (July 7, 2022).
https://portcitydaily.com/local-news/2022/07/07/city-makes-court-ruling-official-on-short-term-rental-ordinance-considers-future-distinction-within-districts/