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Oriental vacation rental checklist

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

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Oriental treats a whole-home rental of less than a month as a tourist home. It's banned in the R1 zone, needs a special use permit from the Town Board in R2 and R3, and needs a land use permit in the MU and MU-1 zones. Stays pay 6.75% sales tax plus any local occupancy tax.

> The town says only the copies of its ordinances on file at town hall are official. We could not find permit fees online.

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.

PAMLICO 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 ORIENTAL

- [ ] **Find your zone**
  Check your lot's zoning district with the town. A tourist home is a home rented for less than a month to visitors, with no food or drink provided.
- [ ] **Get the right permit**
  In MU and MU-1, get a land use permit. In R2 and R3, apply to the Town Board for a special use permit. Tourist homes aren't allowed in R1.
- [ ] **Taxes on each stay**
  Stays under 90 days owe 6.75% 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. We could not confirm the local occupancy tax rate; ask Pamlico County where direct bookings file it.

Who to contact

Town Hall: 252-249-0555

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 Oriental: Growth Management Ordinance (with 160D update).
https://townoforiental.com/vertical/sites/%7B8227B748-6F08-4124-B0ED-02789B9A2F82%7D/uploads/Growth_Management_Ordinance_with_160D_update.p

Town of Oriental: GMO §66, Table of Permissible Uses (updated July 2, 2024).
https://townoforiental.com/vertical/sites/%7B8227B748-6F08-4124-B0ED-02789B9A2F82%7D/uploads/PERMISSABLE_USES_TABLE_06042021.pdf

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