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Surf City vacation rental checklist

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

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Surf City's zoning lists short-term rentals as a permitted use in most districts, and we found no town rental permit. Stays owe 6.75% sales tax plus a 6% occupancy tax; Airbnb collects these on its bookings.

We found no short-term rental permit in Surf City's code in November 2026. Its zoning table lists short-term rentals as a permitted use in most districts, and each vacation rental needs one rollout trash container per four bedrooms. Confirm your zone with the town.

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.

PENDER COUNTY, NORTH CAROLINA

- [ ] **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.

TOWN OF SURF CITY

- [ ] **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. For direct bookings, file the 6% occupancy tax with the Town of Surf City by the 15th of the next month.

- [ ] **Ask about zoning**
  Ask the Town of Surf City 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

Pender County: Occupancy Tax. https://www.pendercountync.gov/1787/Occupancy-Tax

Surf City (American Legal Publishing): Code section. https://codelibrary.amlegal.com/codes/surfcity/latest/surfcity_nc/0-0-0-24826