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Greenville vacation rental checklist

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

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

> We searched Greenville's code, including its zoning ordinance, in November 2026 and found no short-term rental rules. The zoning code lists bed and breakfast inns (run by a resident owner) and hotels as lodging uses; ask the city how it treats a whole-home rental before you list.

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.

PITT COUNTY, NORTH CAROLINA

- [ ] **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. Pitt County's 6% occupancy tax applies. For direct bookings, file the county's occupancy tax form with the Pitt County Tax Collector by the 20th of each month.
  Pitt County occupancy tax form: https://www.pittcountync.gov/FormCenter/Tax-Administration-17/Occupancy-Tax-Form-85

- [ ] **Ask about zoning**
  Ask the City of Greenville or your town (or Pitt County Planning outside town limits) whether zoning allows a short-term rental at your address, and get the answer in writing if you can. Check your HOA rules too.

CITY OF GREENVILLE

- [ ] **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. Pitt County's 6% occupancy tax applies; for direct bookings, file the county form with the Pitt County Tax Collector by the 20th.

- [ ] **Ask about zoning**
  Ask the City of Greenville whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Pitt County Tax Administration: 252-902-3400

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

Pitt County Tax Administration: Occupancy tax form. https://www.pittcountync.gov/FormCenter/Tax-Administration-17/Occupancy-Tax-Form-85

Greenville (American Legal Publishing): Code section. https://codelibrary.amlegal.com/codes/greenvillenc/latest/greenville_nc/0-0-0-8824