LICENSEDRENTAL.COM

Tryon vacation rental checklist

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

Scan for the latest version

We found no short-term rental zoning rules in Tryon's code. Stays owe 6.75% sales tax + 3% county + 3% town occupancy tax; Airbnb collects these on its bookings.

> We searched Tryon's zoning ordinance (amended through November 2024) in November 2026 and found no short-term rental rules. Ask the town planning office how your district 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.

POLK COUNTY, NORTH CAROLINA

- [ ] **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. Ask Polk County Finance how to file the county's 3% occupancy tax for direct bookings. Inside Tryon, Saluda, or Columbus, the town's own 3% is filed with the town.
- [ ] **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 TRYON

- [ ] **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. As of 2021, Polk County and the Town of Tryon each charged 3%. For direct bookings, ask the town and the county where to file each share.
- [ ] **Ask about zoning**
  Ask the Town of Tryon 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

Tryon Daily Bulletin: On hold again: joint Polk County TDA (March 22, 2021). https://tryondailybulletin.com/2021/03/22/on-hold-again/

Town of Tryon: Chapter 154, Zoning Ordinance (as amended November 22, 2024)-
. https://www.tryon-nc.com/wp-content/uploads/2025/04/Chapter-154-Zoning-Ordinance-as-amended-11-22-2024-Master.pdf