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Salisbury vacation rental checklist

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

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Salisbury has no short-term rental permit, but its land development ordinance defines residential use as excluding rentals of less than a month, so ask the city how it treats a whole-home rental. Stays pay 7% sales tax plus Salisbury's 3% occupancy tax, and Rowan County's 6% likely applies too; Airbnb collects these on its bookings.

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.

ROWAN 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. For direct bookings, file Rowan County's 6% room occupancy tax report with the county Finance Department by the 20th of the next month.
  Rowan County return (PDF):
  https://www.rowancountync.gov/DocumentCenter/View/10595/Room-Occupancy-Tax-Report-PDF

- [ ] **Then your city or area**
  Zoning rules for short-term rentals are set by each city or town, and by the county outside town limits. Pick your area.

CITY OF SALISBURY

- [ ] **Ask Salisbury Planning first**
  Ask whether your zoning district allows a home rented for less than a month, and whether it counts as a bed-and-breakfast or lodging use.

- [ ] **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. Salisbury's occupancy tax is 3%. Ask Rowan County Finance whether its 6% also applies inside the city. For direct bookings, file the county return with Rowan County Finance by the 20th, and ask the city finance office how to file its 3%.

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
Rowan County Finance Department: Rowan County Room Occupancy Tax Report-
. https://www.rowancountync.gov/DocumentCenter/View/10595/Room-Occupancy-Tax-Report-PDF
Salisbury (Municode): Code of ordinances. https://library.municode.com/nc/salisbury/codes/code_of_ordinances
Salisbury (Municode): Code section.
https://library.municode.com/nc/salisbury/codes/code_of_ordinances?nodeId=PTIICOOR_APXDBOCOCOET_PT5TODEAUD.SATOCUDECO_ARTIIIOCTA_S