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Unincorporated Surry County vacation rental checklist

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

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

> We searched the Surry County code in November 2026 and found no short-term rental rules. Its zoning lists tourist homes with one parking space per rented room; ask county planning how it treats a whole-home rental, and check your HOA rules too.

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.

SURRY COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules and the occupancy tax depend on whether you're inside a town. Pick your area.

SURRY COUNTY PLANNING DEPARTMENT

- [ ] **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. Surry County's 6% occupancy tax is filed with the county Finance Office, postmarked by the 20th of each month, even when no tax is due.
- [ ] **Ask about zoning**
  Ask the Surry County Planning Department whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Surry County Finance (occupancy tax): 336-401-8260

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

Surry County Finance Office: Occupancy Tax Return. https://www.co.surry.nc.us/document_center/Finance/occupancy_tax_return_form.pdf

Surry County (American Legal Publishing): Code of ordinances. https://codelibrary.amlegal.com/codes/surrycounty/latest/surrycounty_nc/0-0-0-1