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Bryson City vacation rental checklist

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

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

> We searched Bryson City's online code in November 2026 and found no short-term rental rules. The online code doesn't include a zoning district chapter, so ask town hall whether any zoning applies at your address.

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.

SWAIN 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 the 6% occupancy tax with the Swain County Finance Office using its online report form; you can pay by card through WebFeePay.
- [ ] **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 BRYSON CITY

- [ ] **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. Swain County's 6% occupancy tax applies; for direct bookings, file it with the Swain County Finance Office.
- [ ] **Ask about zoning**
  Ask the Town of Bryson 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

Swain County: Finance Department (occupancy tax). https://swaincountync.gov/finance-department

Town of Bryson City (American Legal Publishing): Code of ordinances. https://codelibrary.amlegal.com/codes/brysoncitync/latest/overview