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Unincorporated Vance County vacation rental checklist

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

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Vance County is rewriting its zoning ordinance, and the August 2026 draft adds short-term rental uses with standards for host-occupied rentals. Until it's adopted, ask the county how it treats a rental at your address. Stays owe 6.75% sales tax plus the county's 6% occupancy tax.

> Kerr Lake shoreline and federal lands have their own rules. Part of the lake is in Granville County and Virginia.

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.

VANCE 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. Vance County's 6% occupancy tax applies; ask the county where direct-booking hosts file.

- [ ] **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.

VANCE COUNTY (UNINCORPORATED AREAS)

- [ ] **Ask Planning and Development**
  Ask the county which use your rental falls under today and whether you need a zoning compliance permit. Zoning and building permits are filed online.
  Vance County Planning: https://www.vancecounty.org/departments/planning-and-development/

- [ ] **Watch the new UDO**
  The draft sets standards for host-occupied rentals (including bed and breakfasts): access from a state-maintained road, no kitchens in guest rooms, at least one bathroom for every two guest rooms, no parking in the front yard, screening for parking, and one unlit sign up to 24 square feet.

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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)-
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Magellan Strategy Group (published by the NC Restaurant & Lodging Association): 2026 Profile of North Carolina Occupancy Taxes and Their Investment (July 2026). https://www.ncrla.org/wp-content/uploads/2026/08/2026-North-Carolina-Occupancy-Taxes-July-2026_opt.pdf

Vance County: Planning and Inspections. https://www.vancecounty.org/departments/planning-and-development/

Vance County: Unified Development Ordinance, review draft (August 2026)-
. https://www.vancecounty.org/wp-content/uploads/2026/08/Aug-2026-UDO-Review-Draft-Vance-County-NFOCUS-Version-3.pdf