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Garner vacation rental checklist

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

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We found no short-term rental zoning rules in Garner's code. Stays owe 7.25% sales tax + 6% occupancy tax; Airbnb collects these on its bookings.

We searched for short-term rental rules in November 2026 and found none. Confirm with the Town of Garner 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.

WAKE COUNTY, NORTH CAROLINA

- [ ] **Taxes on each stay**
  Stays under 90 days owe 7.25% 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. Wake County's 6% room occupancy tax applies everywhere in the county. For direct bookings, register with Wake County Tax Administration and file by the 20th of each month, even when no tax is due.
  Wake County room occupancy tax:
  https://www.wake.gov/departments-government/tax-administration/gross-receipts-tax/room-occupancy-tax

- [ ] **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.

TOWN OF GARNER

- [ ] **Taxes on each stay**
  Stays under 90 days owe 7.25% 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. Wake County's 6% room occupancy tax applies; for direct bookings, file it with Wake County Tax Administration by the 20th.

- [ ] **Ask about zoning**
  Ask the Town of Garner whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

Wake County Tax Administration (room occupancy tax): 919-856-5999

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

Wake County Tax Administration: Room Occupancy Tax-
. https://www.wake.gov/departments-government/tax-administration/gross-receipts-tax/room-occupancy-tax

Airbnb: Occupancy tax collection and remittance by Airbnb in North Carolina. https://www.airbnb.com/help/article/2320

Garner (Municode): Code of ordinances. https://library.municode.com/nc/garner/codes/code_of_ordinances