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Raleigh vacation rental checklist

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

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Raleigh requires a city zoning permit for every short-term rental and allows them as a limited use in most residential and mixed-use districts. Stays owe 7.25% sales tax plus Wake County's 6% occupancy tax.

> The home can't also be used for a live-work unit or a home day care.

> The city's 2026-27 Development Fee Guide has no separate short-term rental line. Its zoning permit fee for existing one- and two-family dwellings is $261 ($271 with the technology surcharge); ask the Permit Helpline whether that is the fee for your rental.

> We did not find occupancy, parking, or local-contact limits on the city's page or form. Ask the city whether the UDO sets any.

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.

CITY OF RALEIGH

- [ ] **Confirm your zoning district**
  Short-term rentals (stays of 30 days or less, for all or part of a home) are allowed as a limited use in the R-1, R-2, R-4, R-6, R-10, RX, OX, NX, CX, and DX districts. In a multi-unit building, no more than 25% of the units, or two units if that is more, may be short-term rentals.

- [ ] **Apply for the zoning permit**
  Submit one PDF through the city's Permit and Development Portal with the Short-Term Rental Application and Checklist and a signed Owner's Affidavit. Add a building layout for multi-unit buildings or a floor plan for an accessory dwelling. Apply separately for each unit; the city collects the fee after its first review.
  Raleigh short-term rentals: https://raleighnc.gov/permits/short-term-rentals
- [ ] **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.

House rules for guests

Permit number: On every ad and at the property

Bedrooms: No cooking facilities
Includes refrigerators over 7 cubic feet and cooktops with more than two burners. One-room studios are exempt.

Signs: No exterior advertising

Events: Not allowed in residential districts

Guest records: Keep a lodger list for 3 years

Who to contact

Permit Helpline: 919-996-2500
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

City of Raleigh: Short-term rentals. https://raleighnc.gov/permits/short-term-rentals

City of Raleigh: Short-Term Rental Application and Checklist (zoning permit)-
. https://cityofraleigh0drupal.blob.core.usgovcloudapi.net/drupal-prod/COR15/ShortTermRentalApplicationandChecklist.pdf

City of Raleigh Planning and Development: Development Fee Guide (July 1, 2026 - June 30, 2027)-
. https://cityofraleigh0drupal.blob.core.usgovcloudapi.net/drupal-prod/COR15/DevelopmentFeeGuide.pdf