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Unincorporated Wake County vacation rental checklist

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

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Outside town limits, Wake County's zoning lists short-term rentals with bed-and-breakfast residences and, in most residential districts, as a special use that needs county approval. Stays are limited to 30 days, and every stay owes 7.25% sales tax plus the county's 6% occupancy tax.

> We read the June 2026 version of the county UDO on Municode. The table groups short-term rentals with bed-and-breakfast residences, and we could not find a separate definition, so confirm how the county applies it to a whole-home rental.

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.

WAKE COUNTY (UNINCORPORATED AREAS)

- [ ] **Ask Wake County Planning first**
  Ask the county whether your rental needs a special use permit in your zoning district. The county amended its short-term rental section in April 2025 and June 2026, and the use table we read lists short-term rentals as a special use in most residential districts.

- [ ] **Meet the county standards**
  Keep the outside of the home and the lot residential in character, limit each stay to 30 consecutive days, and don't put cooking facilities in guest rooms.

- [ ] **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.

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

Wake County (Municode): Unified Development Ordinance §4-11, Use table-
. https://library.municode.com/nc/wake_county/codes/unified_development_ordinance?nodeId=UNDEOR_ART4USRE_PT1USTA_4-11USTA

Wake County (Municode): Unified Development Ordinance §4-74, Short-term rentals.
https://library.municode.com/nc/wake_county/codes/unified_development_ordinance?nodeId=UNDEOR_ART4USRE_PT7ACUSST_4-74SHRMRE