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Boone vacation rental checklist

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

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Boone allows whole-home vacation rentals only in its downtown and business districts (plus RA and R3 rentals already permitted in May 2024), and lets full-time residents rent up to two bedrooms as a homestay. Either way you need an annual town zoning permit.

> A full-time resident can rent the whole home up to two weeks a year without a permit.

> Boone revokes permits after two verified zoning, noise, or nuisance violations in a year, and won't reissue one for 365 days.

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.

WATAUGA COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules and the occupancy tax depend on whether you're inside a town. Pick your area.

TOWN OF BOONE

- [ ] **Confirm your zoning and town limits**
  Use the town's GIS to check that the property is inside Boone and in a district that allows your type of rental. Existing RA and R3 vacation rentals that were permitted as of May 8, 2024 can continue only if the permit is renewed on time.
  Boone short-term rental page: https://boonenc.gov/632/Short-Term-Rentals-Homestay-Vacation-Ren
- [ ] **Apply for the annual zoning permit**
  Apply on the town's online permit portal and show compliance each year. Homestay hosts must prove full-time residency with two documents. Post the permit number on every listing and where it can be seen from the street.
- [ ] **Meet the operating rules**
  One off-street parking space per bedroom (homestays: the greater of one per bedroom or one per two adults), a primary renter 21 or older, no rental signs, no cooking facilities in bedrooms, and insurance that covers the rental. For vacation rentals, someone must respond to complaints within 2 hours. In multi-unit buildings, no more than 5% of units or two units, whichever is greater, can be vacation rentals.

☐ **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. Boone charges a 6% room occupancy tax inside town limits. For direct bookings, file the town's report with the Finance Department by the 20th, paying by check or money order. The town asks for proof that occupancy taxes are paid when you apply or renew your permit.

House rules for guests

Events: No special events or large gatherings (homestays in residential zones)

Complaints: 24/7 hotline (828) 818-8238

Who to contact

Short-term rental complaint hotline: 828-818-8238
Town of Boone Finance (occupancy tax): 828-268-6210
Watauga County Tax Collections: 828-265-8036

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

Town of Boone Planning & Inspections: Short-Term Rentals (Homestay & Vacation Rentals)-
. https://boonenc.gov/632/Short-Term-Rentals-Homestay-Vacation-Ren

Town of Boone Finance Department: Town of Boone Room Occupancy Tax Report-
. https://boonenc.gov/DocumentCenter/View/143/Room-Occupancy-Tax-Remittance-Form--PDF