LICENSEDRENTAL.COM

Unincorporated Watauga County vacation rental checklist

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

Scan for the latest version

Outside the towns, Watauga County charges a 6% room occupancy tax on stays under 90 days. We found no county short-term rental permit; Airbnb collects the tax on its bookings.

> Mailing addresses like “Boone” or “Blowing Rock” don’t mean you’re inside town limits. Check your tax bill.

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.

WATAUGA COUNTY (UNINCORPORATED AREAS)

- [ ] **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. Direct bookings file the 6% District U occupancy tax with Watauga County Tax Administration by the 15th; returns are late after the 20th.
- [ ] **Check HOA and community rules**
  Many High Country subdivisions have their own rental rules. Ask the county planning office about any local permits for your site.

Who to contact

Watauga County Tax Collections: 828-265-8036
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

Watauga County Tax Administration: Room Occupancy Tax. https://www.wataugacounty.org/App_Pages/Dept/Tax/roomtax.aspx

North Carolina General Assembly: Session Law 2005-197 (Watauga County District U occupancy tax)-
. https://www.ncleg.net/EnactedLegislation/SessionLaws/HTML/2005-2006/SL2005-197.html