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Goldsboro vacation rental checklist

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

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Goldsboro treats short-term rentals (Airbnb, Vrbo, whole houses or up to six rooms) as bed and breakfasts: they need a special use permit, a resident owner or manager living on site, and a location in a business district or on a residential lot along a major street. Stays pay 6.75% sales tax plus the city's 5% occupancy tax.

> The rule requiring an on-site manager applies to every bed and breakfast use, which includes whole-house rentals under the city's definition. Ask the city how it applies this to a whole home before you buy.

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.

WAYNE COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules and some occupancy taxes are set by each town, and by the county outside town limits. Pick your area.

CITY OF GOLDSBORO

- [ ] **Check your lot and apply**
  Confirm your property is in an allowed district or fronts a major or collector street, then apply for a special use permit. Parking is one space per rented room plus one per employee.

- [ ] **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. Goldsboro levies a 5% occupancy tax (July 2026 statewide profile). For direct bookings, ask the city where to file it.

House rules for guests

Events: Not allowed in residential districts
Unless approved as part of the special use permit.

Sign: One, unlit, up to 6 sq ft

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

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

Magellan Strategy Group (published by NCRLA): 2026 Profile of North Carolina Occupancy Taxes and Their Investment (July 2026).
https://www.ncrla.org/wp-content/uploads/2026/08/2026-North-Carolina-Occupancy-Taxes-July-2026_opt.pdf