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Unincorporated Wilkes County vacation rental checklist

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

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Outside the towns, Wilkes County charges a 6% occupancy tax on stays under 90 days. We didn't find a county short-term rental permit; Airbnb collects the taxes on its bookings.

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.

WILKES 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.

WILKES COUNTY (UNINCORPORATED AREAS)

- [ ] **Set up a county tax account**
  If guests pay you directly, the county sets up an occupancy tax account and number for your rental. Contact Wilkes County Tax Administration.
- [ ] **Taxes on each stay**
  Stays under 90 days owe 7% 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 Wilkes County's 6% District W occupancy tax with the county tax collector by the 15th of each month.
- [ ] **Ask about zoning**
  Ask Wilkes County planning whether any land-use rules apply at your address. Check your HOA rules too.

Who to contact

Wilkes County Tax Administration: 336-651-7300
Wilkes County Tax Administration: 336-651-7300

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
Wilkes County Tax Administration: Occupancy Tax. https://www.wilkescounty.net/645/Occupancy-Tax