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Burnsville vacation rental checklist

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

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Burnsville allows short-term rentals (stays under a month, up to six guest rooms) in its R-10, C-1, C-2, and C-3 districts, but not the I-1 industrial district. Guests are capped at 2 per bedroom plus 2, and the cap and your contact information must be posted.

> In 2023 the town removed its requirement to file owner contact information with the town, citing North Carolina court rulings. Owners now post it inside the rental instead.

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.

YANCEY COUNTY, NORTH CAROLINA

- [ ] **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. For direct bookings, ask the Yancey County Finance Office for the current rate and return form. State law sets the due date as the 20th of the following month.
- [ ] **Then your town or area**
  Zoning rules for short-term rentals are set by each town, and by the county outside town limits. Pick your area.

TOWN OF BURNSVILLE

- [ ] **Check your zoning district**
  Short-term rentals are permitted with standards in R-10, C-1, C-2, and C-3, and must follow the same use rules as single-family homes. They aren't allowed in the I-1 district.
- [ ] **Post the guest cap and your contact**
  Show the 2-per-bedroom-plus-2 occupancy limit in every online listing and inside the unit. Post your contact information in a prominent place inside, and stay reachable for the whole stay.
- [ ] **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. Yancey County's occupancy tax applies; for direct bookings, ask the county Finance Office for the current rate and file by the 20th.

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

North Carolina General Assembly: Session Law 2023-144, Part X (Yancey County occupancy tax)-
. https://www.ncleg.gov/EnactedLegislation/SessionLaws/HTML/2023-2024/SL2023-144.html

Town of Burnsville: Zoning Ordinance (adopted June 3, 2021, with amendments through October 2023)-
. https://townofburnsville.org/wp-content/uploads/BurnsvilleZoningOrdinance-2024.pdf