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Onancock vacation rental checklist

Accomack County, Virginia | Rules checked November 7, 2026

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Onancock allows short-term rentals (“homestays”) in its R-1 residential districts only with a town council special use permit, good for three years. Rentals must be 200 feet apart, carry $1 million in liability insurance, and register with the town. Owners who don’t live in town may run only one.

Licensing steps

COMMONWEALTH OF VIRGINIA

- [ ] **Know who pays the tax**
  When a platform like Airbnb books the stay, it collects and pays the state sales tax and the local lodging tax for you. If guests pay you directly, register with Virginia Tax for sales tax and with your county or city for the transient occupancy tax.
  Register a business with Virginia Tax: https://www.tax.virginia.gov/registering-new-business
- [ ] **Register with your locality if it has a registry**
  Many counties and cities require short-term rental hosts to register every year. Registration is a simple filing (your name, each address, and the owner’s permission if you lease the home), but listing an unregistered rental can cost up to $500 per violation.
- [ ] **Check your zoning**
  Counties and cities keep their power to decide where short-term rentals are allowed and whether you need a zoning or use permit. HOA and condo rules still apply on top. Pick your area for the local rules.

ACCOMACK COUNTY, VIRGINIA

- [ ] **Register for the county lodging tax**
  If guests pay you directly, register with the Commissioner of the Revenue every year and file the county’s transient occupancy tax each quarter (due January 31, April 30, July 31, and October 31). All lodging providers also file a yearly attestation form. Airbnb collects the tax on its bookings.
  Accomack transient taxes: https://accomack.prod-as.govaccess.org/businesses/transient-taxes
- [ ] **Then your town or area**
  Towns set their own zoning and lodging tax, and the county sets them outside town limits. Pick your area.

TOWN OF ONANCOCK

- [ ] **Apply for a special use permit**
  Ask the town whether your home meets the 200-foot spacing rule, then apply to town council for a special use permit. It lasts three years and can be renewed. A buyer under contract can apply.
- [ ] **Register and get a business license**
  Once approved, get a town business license and list the rental on the town’s short-term rental registry. Give your 24/7 local contact to the neighbors next door and the Onancock Police.
- [ ] **Taxes on each stay**
  Stays under 90 days owe 5.3% sales tax, and stays under 30 days also owe the local transient occupancy tax. Airbnb collects both on its bookings. If guests pay you directly, file sales tax with Virginia Tax. Onancock levies its own transient occupancy tax. For direct bookings, ask the town for the rate and whether the county’s 5% also applies.

House rules for guests

Guests: 2 per bedroom, 4 per full bath
The zoning administrator sets your number. Families with children under 18 aren’t held to it.

Parking: 1 off-street space per 4 guests

Local contact: Available 24/7

Who to contact

Commissioner of the Revenue (lodging tax): 757-787-5747

Official sources

Virginia Tax: Guidelines for sales tax on accommodations (P.D. 21-116)-
. https://tax.virginia.gov/laws-rules-decisions/rulings-tax-commissioner/21-116

Virginia General Assembly: Short-term rental registries (Va. Code § 15.2-983). https://law.lis.virginia.gov/vacode/15.2-983/

Accomack County Commissioner of the Revenue: Transient Taxes. https://accomack.prod-as.govaccess.org/businesses/transient-taxes

Town of Onancock (code mirror on Zoneomics): Onancock Zoning, R-1A/R-1B/R-1C districts, §38-77(3) homestays-
. https://www.zoneomics.com/code/onancock-VA/chapter_3