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Unincorporated Accomack County vacation rental checklist

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Accomack County, Virginia | Rules checked November 7, 2026

Outside town limits, Accomack County's zoning treats a home rented to transients as a "tourist home," which needs a special use permit in the Residential (R) district. Stays pay 5.3% sales tax plus the county's 5% lodging tax.

> We read the Residential district's use list only. Agricultural, waterfront, and village districts (such as Captain's Cove's Village Development District) have their own lists; confirm yours with the county.

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.

ACCOMACK COUNTY (OUTSIDE TOWN LIMITS)

- [ ] **Ask county planning about your district**
  The zoning ordinance doesn't name short-term rentals. In the Residential district, tourist homes and uses not listed both need a special use permit from the Board of Zoning Appeals. Ask Building, Planning and Economic Development how your district treats a whole-home rental before you list.
- [ ] **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. For direct bookings, file the county's 5% transient occupancy tax quarterly with the Commissioner of the Revenue.

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

Accomack County (code mirror on Zoneomics; official code on eCode360): Accomack County Zoning (Chapter 106), Residential District R and definitions. https://www.zoneomics.com/code/accomack-county-unincorporated-VA/chapter_4