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Wachapreague vacation rental checklist

Accomack County, Virginia | Rules checked November 7, 2026

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Wachapreague adopted short-term rental and bed and breakfast ordinances in 2023, tied to the town business license and an inspection. We couldn't find the ordinance text online. Stays pay 5.3% sales tax plus the town's 4% lodging tax, which Airbnb doesn't send to the town.

> In late 2023 the town attorney questioned whether the ordinances were adopted with enough public input. Ask the town office whether they're in force and get a copy before you list.

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 WACHAPREAGUE

- [ ] **Get a business license and the STR checklist**
  Apply for a Town of Wachapreague business license and ask for the short-term rental checklist and inspection requirements that go with it. Some properties may also need a special use permit.
- [ ] **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. Wachapreague's lodging tax is 4%. The town's minutes say Airbnb sends the tax it collects to the county, not the town, so ask the town how to file the town tax yourself.

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 Wachapreague: Town of Wachapreague Planning Commission minutes, 2023-. https://wachapreague.municipalimpact.com/documents/730/2023_-_All.pdf

Virginia Tax: Virginia Locality Transient Occupancy Rate Chart (as of July 1, 2025)-. https://www.tax.virginia.gov/sites/default/files/inline-files/transient-occupancy-tax-rate-chart_18.xlsx