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Vienna vacation rental checklist

Fairfax County, Virginia | Rules checked November 7, 2026

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Vienna's zoning code bars short-term rentals in accessory living units, and we found no other short-term rental permit in the town code. Fairfax County's permit doesn't apply in the town. Stays pay 6% sales tax plus an 8% lodging tax (3% town + 5% county).

> We read Vienna's zoning through a third-party copy (Zoneomics). The town recently rewrote its zoning code; confirm the current rules with the town.

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.

FAIRFAX COUNTY, VIRGINIA

- [ ] **File the transient occupancy tax if guests pay you directly**
  Airbnb and other platforms collect and pay Fairfax County's tax on their bookings. For direct bookings, file a return and pay the Department of Tax Administration every month by the 20th.
  Fairfax County transient occupancy tax: https://www.fairfaxcounty.gov/taxes/business/transient-occupancy-tax
- [ ] **Then your town or area**
  Towns set their own zoning and some set their own lodging tax. The county's rules apply outside town limits. Pick your area.

TOWN OF VIENNA

- [ ] **Ask town zoning**
  Ask the Town of Vienna's Planning and Zoning office whether its zoning allows a short-term rental in your home and whether you need a permit. An accessory living unit can't be used for stays under 30 days.
- [ ] **Taxes on each stay**
  Stays under 90 days owe 6% 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. Vienna charges its own 3% lodging tax, and the 5% tourism and regional tax goes to Fairfax County. For direct bookings, ask the town how to file.

Who to contact

Department of Tax Administration (lodging tax): 703-222-8234

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/

Fairfax County Department of Tax Administration: Transient Occupancy Tax-
. https://www.fairfaxcounty.gov/taxes/business/transient-occupancy-tax

Town of Vienna (via Zoneomics): Town of Vienna Zoning Code, Uses and Use Standards (accessory living units)-
. https://www.zoneomics.com/code/vienna-VA/chapter_3

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