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Floyd vacation rental checklist

Floyd County, Virginia | Rules checked November 7, 2026

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We found no short-term rental rules for Floyd. Stays owe 5.3% sales tax + 5% town lodging tax; Airbnb collects these on its bookings.

> We checked a web search for the Town of Floyd's short-term rental and zoning rules in November 2026 and found no short-term rental rules. Confirm with the Town of Floyd 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.

FLOYD COUNTY, VIRGINIA

- [ ] **Register with the Commissioner of the Revenue**
  Register before you offer the home for rent. The first registration costs $50 unless you already hold an accepted license or registration. Renting unregistered can cost $500 each time.
  Floyd County Commissioner of the Revenue: https://www.floydcova.gov/commissioner
- [ ] **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. Floyd County's 5% lodging tax is filed monthly with the Commissioner by the 20th; send a voucher even in months with no rentals.
- [ ] **Ask about zoning**
  Ask Floyd County Planning (or the Town of Floyd, inside town limits) whether zoning allows a short-term rental at your address. Check your HOA rules too.

TOWN OF FLOYD

- [ ] **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. The Town of Floyd reports a 5% transient occupancy tax. For direct bookings, ask the town how to file it and whether Floyd County's registry and 5% tax also apply inside town limits.

- [ ] **Ask about zoning**
  Ask the Town of Floyd whether zoning allows a short-term rental at your address, and whether you need to register or get a business license. Check your HOA rules too.

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/

Floyd County Commissioner of the Revenue: Commissioner of the Revenue. https://www.floydcova.gov/commissioner

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