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West Point vacation rental checklist

King William County, Virginia | Rules checked November 7, 2026

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West Point allows short-term rentals only as “homestays” in the owner’s primary residence, registered every year with the Town Treasurer, with stays of 14 days or less. Renting unregistered can cost $1,000 each time. Stays pay 5.3% sales tax plus the town’s 7% lodging tax.

> We read the town code through a secondary publisher. It doesn’t say which zoning districts allow homestays or list a registration fee; ask 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.

KING WILLIAM COUNTY, VIRGINIA

- [ ] **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 7% transient occupancy tax return monthly, by the 20th.
- [ ] **Ask about zoning**
  Ask King William County’s planning office (or the Town of West Point, inside town limits) whether your district allows a short-term rental and whether you need a permit.

TOWN OF WEST POINT

- [ ] **Register with the Town Treasurer**
  Register the homestay with the Town Treasurer before you list or rent, and renew each year. The home must be your primary residence. A homestay that operated legally before the rules took effect is exempt, but the exemption ends when the property changes hands.
- [ ] **Install alarms**
  Put smoke alarms and carbon monoxide detectors in every sleeping area and every room on the way from a bedroom to the outside door.

- [ ] **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. West Point's lodging tax is 7% (since July 1, 2023). You collect and remit it to the town as part of registration; ask the Treasurer whether the county's 7% also applies.

Fees

Operating without registering	**$1,000 per occurrence**

Inspection checklist

- [ ] **Smoke and carbon monoxide alarms.** In all sleeping areas and along the way out.

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/

King William County: Transient Occupancy Tax Return. https://kwc.gov/DocumentCenter/View/3203/Transient-Occupancy-Tax-Return-

Town of West Point (Zoneomics): West Point Town Code, Chapter 70 Zoning, Article XXX Homestay Regulations, §§ 70-551 to 70-556 (as published by Zoneomics). https://www.zoneomics.com/code/west-point-VA/chapter_28

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