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Leesburg vacation rental checklist

Loudoun County, Virginia | Rules checked November 7, 2026

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Leesburg allows homestays with a home occupation permit, renewed free each year, a pre-inspection, and a parking sketch. Up to six guests a night. Stays pay 6% sales tax plus a 12% lodging tax (9% town + 3% regional).

> Leesburg is rewriting its zoning ordinance. Ask the town whether new short-term rental rules, such as a yearly night limit, are coming.

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.

LOUDOUN COUNTY, VIRGINIA

- [ ] **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 LEESBURG

- [ ] **Apply for the homestay permit**
  Apply in the town's eTRAKiT portal with a sketch plan showing on-site parking. You don't have to live in the home, but you or an agent must be reachable in person or by phone while it's rented.
  Leesburg homestay FAQs:
  https://www.leesburgva.gov/departments/community-development/applications-and-checklists/planning-zoning-and-preservation/home
- [ ] **Pass the pre-inspection**
  The town inspects before it issues the permit. A basement or detached building used for guests must meet the codes for living space.
- [ ] **Get a town business license**
  Keep a Town of Leesburg business license from Finance and Administrative Services. Renting without the permit brings penalties, and the rental must stop until it's registered.
- [ ] **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. For direct bookings, register with the town and file Leesburg's 9% transient occupancy tax and the 3% regional tax every month by the 20th.

House rules for guests

Signs: None
No exterior signs or other visible sign of a business.

Who to contact

Leesburg Planning and Zoning: 703-771-2765
Leesburg Finance (business license and tax): 703-771-2723
Commissioner of the Revenue, Business Tax: 703-777-0260

Leesburg asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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/

Town of Leesburg: Homestay Rental FAQs.
https://www.leesburgva.gov/departments/community-development/applications-and-checklists/planning-zoning-and-preservation/homestay-rentals/homestay-re

Town of Leesburg Finance: Consumer Taxes (transient occupancy tax)-
. https://leesburgva.gov/departments/finance/taxes-fees/business-taxes/consumer-taxes