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Unincorporated Mecklenburg County vacation rental checklist

Mecklenburg County, Virginia | Rules checked November 7, 2026

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We found no short-term rental rules in Mecklenburg County's zoning ordinance, rewritten in October 2026. Its only lodging use is an owner-occupied bed and breakfast. Stays pay 5.3% sales tax plus a 5% county lodging tax.

> The new ordinance defines a bed and breakfast as an owner-occupied home with up to eight guest rooms. Ask the county whether a whole-home rental is treated as a dwelling or needs approval in your district.

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.

MECKLENBURG COUNTY, VIRGINIA

- [ ] **Then your town or area**
  Towns set their own zoning, and some levy their own lodging tax. Pick your area.

MECKLENBURG COUNTY (UNINCORPORATED AREAS)

- [ ] **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. Mecklenburg County's lodging tax is 5% (Cooper Center 2025 survey). Ask the Commissioner of the Revenue where direct bookings file it.
- [ ] **Ask about zoning**
  Ask Mecklenburg County Planning whether zoning allows a short-term rental at your address and whether you need a permit. 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/

Weldon Cooper Center for Public Service, University of Virginia: Meals, Transient Occupancy, Cigarette, and Admissions Excise Taxes (table).
https://www.coopercenter.org/meals-transient-occupancy-cigarette-and-admissions-excise-taxes

Mecklenburg County: Mecklenburg County Zoning Ordinance (October 13, 2026)-
. https://www.mecklenburgva.com/DocumentCenter/View/1233/Mecklenburg-Zoning-Ordinance-FINAL-10-13-2026