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Unincorporated Montgomery County vacation rental checklist

Montgomery County, Virginia | Rules checked November 7, 2026

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Outside the towns, Montgomery County allows short-term tourist rentals by right in its A-1 agricultural district and by special use permit in the RR, R-1, R-2, R-3, and RM-1 residential districts. Stays pay 5.3% sales tax plus the county's 3% lodging tax.

> We could not read the standards for short-term tourist rentals in Section 10-41 of the county zoning ordinance. Ask Planning and GIS Services about parking, occupancy, and any zoning permit 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.

MONTGOMERY COUNTY, VIRGINIA

- [ ] **Then your town or area**
  Each incorporated town sets its own zoning and lodging tax; the county's rules apply outside town limits. Pick your area.

MONTGOMERY COUNTY (OUTSIDE BLACKSBURG AND CHRISTIANSBURG)

- [ ] **Check your district**
  Short-term tourist rentals have been their own zoning use since 2022, with extra standards in Section 10-41. In A-1 they're allowed by right; in the residential districts you need a special use permit, which goes to a Planning Commission and Board of Supervisors hearing.
- [ ] **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 county's 3% lodging tax is filed quarterly with the Commissioner of the Revenue by the 20th of October, January, April, and July. If you list only on Airbnb or VRBO, file the county's annual Accommodations Provider Attestation instead of quarterly reports.

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/

Montgomery County Planning and GIS Services: ZA-2022-01: Short Term Rentals and Lodging Uses, Zoning Ordinance amendment.
https://montgomerycountyva.gov/departments/mc-news/2022/05/11/03-08-2022---short-term-rentals-and-lodging-uses---zoning-ordinance

Montgomery County Commissioner of the Revenue: Local Option Excise Taxes: Transient Occupancy Tax-
. https://montva.com/1/departments-services/commissioner-of-revenue/local-option-excise-taxes
Montgomery County: March 23, 2026: Special Use Permit, George Tribble (Hokie Hill LLC), Short-Term Tourist Rental-
. https://www.montva.com/1/news/n/2026/03/12/march-23-2026---special-use-permit-george-tribble-hokie-hill-llc-short-term-tourist-rental