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Exmore vacation rental checklist

Northampton County, Virginia | Rules checked November 7, 2026

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We found no short-term rental rules for Exmore. Stays owe 6.3% sales tax + 5% town lodging tax; Airbnb collects these on its bookings.

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

NORTHAMPTON COUNTY, VIRGINIA

- [ ] **Register for the lodging tax**
  Short-term rental owners must register with the Commissioner of the Revenue for a transient lodging account, collect the lodging tax from guests who book directly, and pay it every quarter. Airbnb collects it on its bookings.
  Northampton vacation rental tax:
  https://northampton.hosted.civiclive.com/business/taxes__payments/transient_occupancy_tax
- [ ] **Then your town or area**
  Towns set their own zoning and lodging tax, and the county sets them outside town limits. Pick your area.

TOWN OF EXMORE

- [ ] **Taxes on each stay**
  Stays under 90 days owe 6.3% 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 Exmore reports a 5% transient occupancy tax. For direct bookings, ask the town how to file it and whether the county's 5% also applies.
- [ ] **Ask about zoning**
  Ask the Town of Exmore 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/

Northampton County Commissioner of the Revenue: Vacation Property Rental Tax / Transient Occupancy Tax-
. https://northampton.hosted.civiclive.com/business/taxes__payments/transient_occupancy_tax

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