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Unincorporated Northampton County vacation rental checklist

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Northampton County, Virginia | Rules checked November 7, 2026

Outside town limits, Northampton County's code caps short-term rentals at three guests per bedroom, requires on-site parking and smoke alarms, and bans event use. A new ordinance with a two-year zoning clearance is pending. Stays pay 6.3% sales tax plus the county's 5% lodging tax.

> Pending: proposed Ordinance 2026-002 would allow owner-occupied rentals by right in most districts, require a minor special use permit for non-owner-occupied rentals in Hamlet/Residential and Waterfront districts, cap guests at 10, and require a two-year zoning clearance ($200), a 24/7 contact, carbon monoxide detectors, and posted emergency information. It was sent to the planning commission in April 2026; we could not confirm whether it was adopted.

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.

NORTHAMPTON COUNTY (OUTSIDE TOWN LIMITS)

- [ ] **Get a county business license**
  Short-term rentals in the county need a county business license and a transient occupancy tax account with the Commissioner of the Revenue.
- [ ] **Meet the county standards**
  Keep guests to three per bedroom, park every car on site (one space per bedroom plus one), install smoke alarms in each bedroom, outside sleeping areas, and on every floor, and don't host events. Rentals must be in a real dwelling, not a shed or converted building.

- [ ] **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. For direct bookings, file the county's 5% lodging tax quarterly with the Commissioner of the Revenue.

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

Northampton County (American Legal Publishing): Northampton County Code, short-term rental standards-
. https://codelibrary.amlegal.com/codes/northamptoncounty/latest/northampton_va/0-0-0-25120

Shore Daily News: Northampton board sends STR ordinance to planning commission (April 29, 2026)-
. https://shoredailynews.com/headlines/northampton-board-sends-str-ordinance-to-planning-commission/