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Luray vacation rental checklist

Page County, Virginia | Rules checked November 7, 2026

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Luray treats short-term rentals as “lodging houses”: allowed by right in the B-1 business district and by special use permit from Town Council in R-3 and M-1. The application needs a site plan and floor plan, and rentals are limited to three bedrooms with off-street parking. Stays pay 5.3% sales tax plus Luray’s 6% lodging tax.

> We read Luray’s lodging house rules through Page Valley News hearing notices and a third-party copy of the zoning ordinance. Get the current text and fee from the town before you apply.

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.

PAGE COUNTY, VIRGINIA

- [ ] **Register for the lodging tax**
  Ask the Commissioner of the Revenue for a Lodging Tax Registration form. If guests pay you directly, file the 10% tax every month by the 20th. Airbnb and other platforms file for their bookings.
  Page County lodging tax: https://www.pagecounty.virginia.gov/160/Meals-Transient-Lodging-Tax
- [ ] **Then your town or area**
  Towns have their own zoning and some levy their own lodging tax. The county’s rules apply outside town limits. Pick your area.

TOWN OF LURAY

- [ ] **Check your district**
  Lodging houses are allowed by right in B-1 and by special use permit in R-3 (single-family, manufactured, and mobile homes) and M-1. Since 2024 they’re no longer allowed in R-4, R-5, or PND.
- [ ] **Apply for the special use permit**
  Include a site plan, a floor plan, a business plan, your contact information, a certificate of $1 million liability insurance, and a posting placard. The Planning Commission and Town Council weigh a list of considerations adopted in 2025 before voting.
- [ ] **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. Luray levies its own 6% lodging tax. For direct bookings, ask the town where to file it, and ask whether Page County’s 10% applies inside town limits too.

Who to contact

Page County Commissioner of the Revenue (lodging tax): 540-743-3840

Luray 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/

Page County Commissioner of the Revenue: Meals & Transient Lodging Tax-
. https://www.pagecounty.virginia.gov/160/Meals-Transient-Lodging-Tax

Town of Luray (via Zoneomics): Luray Zoning Ordinance, Article IV district regulations. https://www.zoneomics.com/code/luray-VA/chapter_4

Page Valley News: Public hearing on amendments to regulations on ‘lodging houses’ in Luray set for Sept. 9 (August 21, 2024)-
. https://pagevalleynews.com/public-hearing-on-amendments-to-regulations-on-lodging-houses-in-luray-set-for-sept-9

Page Valley News: Luray increases tax rates on real estate, TOT and cigarettes (April 27, 2022)-
. https://pagevalleynews.com/luray-increases-tax-rates-on-real-estate-tot-and-cigarettes-while-maintaining-levy-on-meals

Page Valley News: Public hearing on ‘considerations’ for lodging house permits Sept. 8 (August 25, 2025)-
. https://pagevalleynews.com/public-hearing-on-considerations-for-lodging-house-permits-sept-8