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Pulaski vacation rental checklist

Pulaski County, Virginia | Rules checked November 7, 2026

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We found no short-term rental rules for Pulaski. Stays owe 5.3% sales tax + 6% town lodging tax; Airbnb collects these on its bookings.

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

PULASKI COUNTY, VIRGINIA

- [ ] **Ask how your rental is classified**
  Before you buy or list, ask Pulaski County Planning & Zoning whether a whole-home rental counts as a tourist home (part of the hotel and motel use, listed only in commercial-type districts) or is treated as an ordinary dwelling. Lakefront lots in the Claytor Lake Overlay have extra permit rules.
- [ ] **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. Pulaski County's lodging tax is 5%. For direct bookings, ask the Commissioner of the Revenue how to register and file.
- [ ] **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.

TOWN OF PULASKI

- [ ] **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 Town of Pulaski reports a 6% transient occupancy tax. For direct bookings, ask the town how to file it and whether the county's 5% also applies inside town limits.
- [ ] **Ask about zoning**
  Ask the Town of Pulaski 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/

Pulaski County Planning & Zoning: Pulaski County Unified Development Ordinance (amended through February 26, 2024)-
. https://pulaskicounty.org/documents/planning-zoning/ordinances/udo-2024.pdf

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