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Unincorporated Roanoke County vacation rental checklist

Roanoke County, Virginia | Rules checked November 7, 2026

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Outside Vinton, Roanoke County requires a zoning permit for every short-term rental, plus a special use permit for lots under five acres in the R-1 and R-2 districts. Stays pay 5.3% sales tax plus the county's 7% lodging tax.

> The application doesn't list a fee or safety checklist. Ask Planning before you apply. The Town of Vinton has its own zoning and homestay rules; see its page.

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.

ROANOKE COUNTY, VIRGINIA

- [ ] **Get a short-term rental zoning permit**
  Apply to Roanoke County Planning before your first guest. The form asks for the owner's and a responsible party's contact details and the parcel. Tell the county within 30 days if a contact changes, and apply again if you sell.
  Short-term rental permit application:
  https://roanokecountyva.gov/DocumentCenter/View/25469/Short-term-Rental-Application
- [ ] **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.

ROANOKE COUNTY (OUTSIDE THE TOWN OF VINTON)

- [ ] **Check whether you need a special use permit**
  In the R-1 and R-2 residential districts, a lot under five acres needs a special use permit from the Board of Supervisors before you can apply for the zoning permit. Ask Planning how other districts treat short-term rentals.
- [ ] **Apply for the zoning permit**
  File the county's short-term rental permit application with the owner's and responsible party's contacts. The zoning administrator can revoke the permit if the rental breaks the rules.
  Permit application: https://roanokecountyva.gov/DocumentCenter/View/25469/Short-term-Rental-Application

- [ ] **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. Roanoke County's 7% lodging tax is paid to the county every quarter. For direct bookings, file the county's Transient Room Tax Form 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/

Roanoke County Planning: Short-Term Rental Permit Application-
. https://roanokecountyva.gov/DocumentCenter/View/25469/Short-term-Rental-Application

Roanoke County (Zoneomics): Zoning ordinance Sec. 30-85-24.55, Short-term rental (as published by Zoneomics)-
. https://www.zoneomics.com/code/roanoke-county-unincorporated-VA/chapter_4

Roanoke County Commissioner of the Revenue: Miscellaneous Local Taxes: Transient (Lodging) Tax. https://roanokecountyva.gov/188/Meal-Tax