LICENSEDRENTAL.COM

New Market vacation rental checklist

Shenandoah County, Virginia | Rules checked November 7, 2026

Scan for the latest version

We couldn't confirm New Market's zoning rules for short-term rentals. Stays owe 5.3% sales tax + 7% town lodging tax; Airbnb collects these on its bookings.

> We couldn't open New Market's zoning ordinance online in November 2026. New Market has about 51 Airbnb listings. Call the town office (540-740-3432) about zoning 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.

SHENANDOAH COUNTY, VIRGINIA

- [ ] **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 NEW MARKET

- [ ] **Ask about zoning**
  Ask the Town of New Market whether zoning allows a short-term rental at your address, whether you need a permit, and how to register for the town lodging tax. Check your HOA rules too.
- [ ] **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. New Market levies its own lodging tax, 7% since July 2025. For direct bookings, ask the town where to file it, and ask whether Shenandoah County's 5% also applies inside town limits.

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/

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

Town of New Market: Town of New Market website. https://www.newmarketvirginia.com/