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Unincorporated Washington County vacation rental checklist

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Washington County, Virginia | Rules checked November 7, 2026

Outside the towns, Washington County collects a 7% lodging tax through the Commissioner of Revenue. The county proposed a free short-term rental registry in 2022, with penalties for not registering; we couldn't confirm it was adopted. Stays also pay 5.3% sales tax.

> We didn't check the county's zoning ordinance for short-term rental rules.

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.

WASHINGTON COUNTY, VIRGINIA

- [ ] **Then your town or area**
  Towns set their own zoning, and some levy their own lodging tax. Pick your area.

WASHINGTON COUNTY (UNINCORPORATED AREAS)

- [ ] **Register if the county asks**
  Under the registry the county proposed, you register once with the Commissioner of Revenue (your name, addresses, and every rental address in the county) and it renews each year until you stop renting. There's no fee, but renting unregistered draws penalties that grow from $20 to $300 a day.
- [ ] **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. For direct bookings, file the 7% lodging tax with the Washington County Commissioner of Revenue by the 20th of each month, or by January 20 if you owe less than $600 a year. If every booking goes through a platform, the county's 2025 rules let you file a yearly statement instead.
- [ ] **Ask about zoning**
  Ask Washington County zoning whether zoning allows a short-term rental at your address and whether you need a permit. Check your HOA rules too.

Proposed registry penalties

Registration	**$0**
Not registered within 30 days	**$20**
Still unregistered 30 days after notice	**$200 more**
Still unregistered 60 days after notice	**$250 more**
Each rental day after that	**$300**

Who to contact

Washington County Government Center: 276-525-1300

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/

Washington County Board of Supervisors: Proposed ordinance: Short-Term Rental Registry (June 28, 2022 hearing)-. https://www.washcova.com/wp-content/uploads/2022/06/22-0628-Proposed-Ord-Short-Term-Rental-Registry.pdf

Washington County, Virginia: Transient Occupancy Tax (proposed amendment to Sec. 58-255)-. https://www.washcova.com/transient-occupancy-tax/

Washington County, Virginia: Tax Rates. https://www.washcova.com/tax-rates/