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Wytheville vacation rental checklist

Wythe County, Virginia | Rules checked November 7, 2026

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Wytheville's draft development ordinance (October 2024) would treat short-term rentals as "homestays" with a yearly town permit, a business license, a certificate of occupancy, a parking space per rented room, and a six-adult limit; in residential districts they'd need a conditional use permit and up to three guest rooms. Ask the town whether it was adopted. Stays pay 5.3% sales tax plus the town's 8% lodging tax.

> These rules come from a draft. Confirm what the town adopted before you buy.

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.

WYTHE COUNTY, VIRGINIA

- [ ] **Then your town or area**
  Towns set their own zoning, and some levy their own lodging tax. Pick your area.
- [ ] **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. Outside the towns, Wythe County's lodging tax is 5% (Virginia Tax chart). Ask the Commissioner of the Revenue how direct bookings file it.
- [ ] **Watch the new zoning ordinance**
  The draft would sort the county into agricultural, residential, commercial, and industrial districts. Ask the county whether it will treat short-term rentals as a residential use before it's adopted.

TOWN OF WYTHEVILLE

- [ ] **Ask whether the new ordinance is in force**
  Under the draft, you'd get a yearly homestay permit from the Zoning Administrator, a town business license, and a lodging tax account with the Treasurer, and certify the home's exits and alarms. The town could inspect.
- [ ] **Plan for the draft standards**
  One off-street parking space (9 by 18 feet) per rented room, rooms of at least 120 square feet, an emergency escape window or door in every sleeping room, a land line phone, house rules with the noise limits posted, and your name and phone posted at the outside entrance. You answer calls 24/7 during stays.

- [ ] **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. Wytheville's lodging tax is 8% (Virginia Tax chart). Under the draft, homestays register with the Town Treasurer and pay it to the town.

Inspection checklist

- [ ] **Smoke and CO detectors in each rental room.**
- [ ] **Emergency escape opening in each sleeping room.** At least 5.0 square feet at grade or 5.7 above, sill no higher than 44 inches, at least 24 inches high and 20 wide.
- [ ] **Certificate of occupancy for the use.**

Who to contact

Town of Wytheville: 276-223-3333

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

WDBJ7: Wythe County seeks public feedback on first zoning ordinance (September 24, 2026)-
. https://www.wdbj7.com/2026/09/24/wythe-county-seeks-public-feedback-first-zoning-ordinance/

Town of Wytheville: Unified Development Ordinance, Draft Number 5 (October 10, 2024), § 8.26 Homestay-
. https://wytheville.org/docs/special/UDO-Draft-number-5-October-10-2024.pdf