

Short-term Rental Taxation in Vermont

What Vermont taxes apply?

- Meals and Rooms Tax – 9% rooms rate
- Local Option Tax (LOT) – 1% where applicable
- Short-term Rental (STR) Surcharge – 3% (went into effect August 2024)
- Vermont Personal Income Tax on rental income

Resources

- STR Resources: tax.vermont.gov/business/industry/short-term-rentals
- LOT Rate Finder: tax.vermont.gov/business/local-option-tax
- Department's Business Tax Division: 802-828-2551 or tax.business@vermont.gov
Monday, Tuesday, Thursday, Friday, 7:45 am - 4:30 pm