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Norris vacation rental checklist

Anderson County, Tennessee | Rules checked November 5, 2026

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Norris requires a city permit ($250, then $50 a year) for short-term rentals and, since November 2022, allows new ones only in its commercial, professional, and scenic highway districts. Tax is 9.75% sales tax plus the 4% city occupancy tax.

These facts come from 2022 news coverage of the ordinance and zoning change; we couldn't read the ordinances themselves. Confirm fees and zones with the city.

Rentals operating legally before the zoning change may continue under the state's 2018 law; city officials said none were licensed in the residential zones at the time.

Licensing steps

STATE OF TENNESSEE

- [ ] **Register for sales tax**
  Register through the Tennessee Taxpayer Access Point (TNTAP). One registration covers all your rentals in the same city or county. If you take direct bookings, collect 7% plus the local rate and file by the 20th of each month. Once registered, file every month, even a $0 return.
  TNTAP: https://tntap.tn.gov/
- [ ] **Get a business tax license**
  Rentals under 180 days owe business tax. With $3,000 to $100,000 a year in gross receipts in a city or county you need a minimal activity license; at $100,000 or more, a standard license. Booking platforms don't handle this for you.
- [ ] **Know what the platform collects**
  Airbnb, VRBO, and other marketplaces collect and remit sales tax and local occupancy tax on their bookings. Keep records showing they did. For direct bookings, you pay sales tax to the state and occupancy tax to the city or county.
- [ ] **Then your county and city**
  Permits, zoning, and occupancy tax rates are where Tennessee towns differ most. Pick your area.

ANDERSON COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax through TNTAP and occupancy tax with the county or city.
- [ ] **Then your city**
  Pick your area.

CITY OF NORRIS

- [ ] **Check your zone**
  New short-term rentals are allowed only in the C-1 and C-2 commercial districts, the P-1 Professional and Civic District, and the S-1 Scenic Highway District.
- [ ] **Get licenses and the city permit**
  Get Anderson County and Norris business licenses, then apply for the city permit ($250) and pass the city inspection. Renew yearly ($50).

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 4% city occupancy tax. Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax with the state through TNTAP by the 20th of each month. The state's rate map lists a separate city rate; ask the city whether the county's rate also applies inside city limits, and whether direct-booking tax is filed with the city or the county.

House rules for guests

Parking: Adequate on-site parking

No parking on any vegetated area.

Official sources

Tennessee Department of Revenue: Taxation of short-term vacation rentals-
. https://www.tn.gov/content/dam/tn/revenue/documents/taxpayer_education/misc/taxation-of-short-term-vacation-rentals.pdf

Tennessee Department of Revenue: SUT-48: Short-term rentals, reporting requirements-
. https://revenue.support.tn.gov/hc/en-us/articles/360058190432-SUT-48-Short-Term-Rentals-Reporting-Requirements

Tennessee Department of Revenue: Local occupancy tax rates map-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

The Courier News (Clinton): Short-term rentals 'limited' in Norris (November 2022)-
. https://mycouriernews.com/articles/2022/11/6473/short-term-rentals-limited-in-norris

The Courier News (Clinton): Norris gives final OK to ordinance regulating vacation housing rental (March 2022)-
. https://mycouriernews.com/articles/2022/03/5672/norris-gives-final-ok-to-ordinance-regulating-vacation-housing-rental

Tennessee Department of Revenue: Local occupancy tax rates map-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html