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Rocky Top vacation rental checklist

Anderson County, Tennessee | Rules checked November 5, 2026

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Rocky Top's 2022 short-term rental ordinance calls for a $100 yearly permit per property, a safety inspection, a contact who responds within two hours, four guests per bedroom, and one parking space per bedroom. Tax is 9.75% sales tax plus the 5% city occupancy tax.

These facts come from news coverage of the ordinance's first reading (April 2022); final passage was set for May 19, 2022. Confirm the adopted ordinance and fees with the city.

Part of the city is in Campbell County, where the same 5% city rate applies.

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 ROCKY TOP

- [ ] **Get business licenses**
  Get an Anderson County (or Campbell County) business license and a Rocky Top business license.
- [ ] **Apply for the city permit**
  Apply and pay the $100 fee. The city inspects for smoke and carbon monoxide alarms and fire extinguishers. Renew every year ($100).
- [ ] **Name a local contact**
  The owner or operator must respond to problems within two hours, and guests must have a contact number for every hour of every day.

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 5% 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 ordinance says owners pay the city's hotel occupancy privilege tax; ask the city how to file it for direct bookings.

Inspection checklist

- [ ] **Smoke alarms.**
- [ ] **Carbon monoxide alarms.**
- [ ] **Fire extinguishers.**

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): Rocky Top passes ordinance on first reading to regulate short-term rentals (April 2022)-
. https://mycouriernews.com/articles/2022/04/5796/rocky-top-passes-ordinance-on-first-reading-to-regulate-short-term-rentals

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The Courier News (Clinton): Short-term rentals and a new budget (May 2022)-
. https://mycouriernews.com/articles/2022/05/5847/short-term-rentals-and-a-new-budget