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Unincorporated Benton vacation rental checklist

Benton County, Tennessee | Rules checked November 5, 2026

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We couldn’t find a short-term rental permit for Unincorporated Benton in any source we could open, and its current code isn’t online. You owe 9.75% sales tax and 5% occupancy tax, and need a state business tax license once gross receipts reach $3,000 a year.

> We found no county short-term rental rules in November 2026 and couldn’t find a county code online. Check lake subdivision covenants, and ask the county about any zoning or building permit rules.

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.

BENTON COUNTY, TENNESSEE

- [ ] **Register for the county occupancy tax**
  Airbnb says it collects all local occupancy taxes in Tennessee on its bookings. For direct bookings, ask the county clerk which office takes the 5% county tax.
- [ ] **Then your area**
  Pick your area.

BENTON COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 5% 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. Ask the county clerk which office collects the 5% county tax on direct bookings.
- [ ] **Ask about zoning**
  Ask the Benton County (unincorporated areas) whether zoning allows a short-term rental at your address. Check your HOA or lake covenants too.

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 (report; data loaded November 4, 2026)-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

Tennessee Department of Revenue: Sales tax rate table (fourth quarter 2026)-
. https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/streamlined/TNR2026Q4AUG21.csv

Airbnb: Occupancy tax collection and remittance by Airbnb in Tennessee. https://www.airbnb.com/help/article/2330