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Alcoa vacation rental checklist

Blount County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Alcoa's code. You owe 18.75% (9.75% sales tax + 4% city + 5% county occupancy tax) and need a state business tax license once gross receipts reach $3,000 a year.

> We found no short-term rental rules in Alcoa's posted zoning chapters. The definitions say a tourist home isn't a home occupation, and a "dwelling" excludes buildings used mainly for transient residents. Ask the city how it classifies a whole-home short-term rental before you list.

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.

BLOUNT COUNTY, TENNESSEE

- [ ] **Then your city or area**
  Pick your area.

CITY OF ALCOA

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 18.75% (9.75% sales tax + 4% city + 5% county 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 city where to file its 4% occupancy tax (new June 1, 2026) and the Blount County Clerk about the county tax.
- [ ] **Ask about zoning**
  Ask the City of Alcoa whether zoning allows a short-term rental at your address. Check your HOA rules 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 (map and report)-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html
City of Alcoa: Zoning and land use control (Title 14, Chapter 2 sub-chapters). https://www.cityofalcoa-tn.gov/349/Zoning-Land-Use-Control