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Maryville vacation rental checklist

Blount County, Tennessee | Rules checked November 5, 2026

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Maryville's zoning code lists short-term rental units (rented for less than 30 days) among uses prohibited in all districts. Only rentals protected by the state's 2018 grandfather law can operate. Tax would be 15.75%.

> We read MTAS's posted copy of Title 14. Confirm the current rule with the city, which may have amended it.

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 MARYVILLE

- [ ] **Check whether your rental is grandfathered**
  The state's Short-Term Rental Unit Act protects rentals that were operating legally before a local ban. Ask the city's planning office whether your property qualifies before you list it.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 1% city and 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 and the Blount County Clerk where to file direct bookings.

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

City of Maryville (via MTAS): Title 14, zoning and land use control. https://www.mtas.tennessee.edu/system/files/codes/MARYVILL_T14.pdf

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