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Unincorporated Blount County vacation rental checklist

Blount County, Tennessee | Rules checked November 5, 2026

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Blount County's zoning treats vacation rental cabins as a special exception in its Rural District 1 and 2 zones, with density limits and a site plan for three or more cabins on a tract. Tax is 14.75%.

> We read the county's compiled zoning regulations amended through August 17, 2023. We found no county short-term rental permit.

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.

BLOUNT COUNTY (UNINCORPORATED AREAS)

- [ ] **Ask about a special exception**
  Up to two cabins on one lot can be approved directly by the Building Commissioner; three or more need a site plan. Ask Blount County Planning whether a single home rented short-term also needs a special exception.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 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 Blount County Clerk where to file the county tax on 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

Blount County: Zoning Regulations of Blount County (amended through August 17, 2023)-
. https://blounttn.gov/DocumentCenter/View/27484/Zoning-Regs-08172023

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