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Caryville vacation rental checklist

Campbell County, Tennessee | Rules checked November 5, 2026

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Caryville has a short-term rental ordinance, which Rocky Top used as its model in 2022, but we couldn't read it. Tax is 9.25% sales tax plus the 5% town occupancy tax.

> The town code posted online (MTAS, updated December 2019) may not include the ordinance. Confirm the current rules with the town.

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.

CAMPBELL 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. Rocky Top's Campbell County part is on the Rocky Top page under Anderson County.

TOWN OF CARYVILLE

- [ ] **Ask the town for the ordinance**
  Get the short-term rental permit application, fee, and inspection rules from the town before you list.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.25% sales tax + 5% town 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 state's rate map lists a separate city rate; ask the city whether the county's rate also applies inside city limits, and whether direct-booking tax is filed with the city or the county.

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

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

UT Municipal Technical Advisory Service: Municipal code of Caryville. https://www.mtas.tennessee.edu/code/municipal-code-caryville