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Newport vacation rental checklist

Cocke County, Tennessee | Rules checked November 5, 2026

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Newport charges a 4% city occupancy tax on top of the county's 3% and 9.75% sales tax, for 16.75% in total. We couldn't find Newport's code online to check for short-term rental rules.

> The state's rate report lists January 1, 2025 as the effective date of Newport's current city rate.

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.

COCKE COUNTY, TENNESSEE

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

CITY OF NEWPORT

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 4% city and 3% 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 City Hall and the Cocke County Clerk where to file direct bookings.
- [ ] **Ask about zoning and licenses**
  Ask the City of Newport whether zoning allows a short-term rental at your address and whether you need a city business license. 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