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Unincorporated Cocke County vacation rental checklist

Cocke County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Cocke County's zoning resolution. You owe 12.75% tax (9.75% sales plus 3% county occupancy) and a state business tax license once gross receipts reach $3,000 a year.

> Cosby addresses can fall in Sevier County, which requires a county fire-safety permit. Check which county your parcel is in.

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.

COCKE COUNTY (UNINCORPORATED AREAS)

- [ ] **Get a zoning permit before you build**
  Bring a site plan with setbacks and your contractor's information to the Building Commissioner. Tiny homes are only allowed in tiny home parks rented 90 days or more, so they can't be short-term rentals.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 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 the Cocke County Clerk where to file the county tax on direct bookings.

Who to contact

Building Commissioner: 423-237-7600

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

Cocke County: Zoning Department. https://www.cockecountytn.gov/zoning-department

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

Cocke County: Cocke County Zoning Resolution 1149. https://www.cockecountytn.gov/s/Zoning2025.pdf