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Smithville vacation rental checklist

DeKalb County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Smithville's code. You owe 9.75% sales tax + 5% occupancy tax and need a state business tax license once gross receipts reach $3,000 a year.

> We found no short-term rental rules in the online copy of Smithville's code (last updated 2004). Zoning is a separate ordinance we couldn't find online, so ask the city whether a rental is allowed at your address.

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.

DEKALB COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Outside city limits, tax on stays is 9.75% sales tax plus the 5% county occupancy tax. Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax with the state through TNTAP, and ask DeKalb County where to file the county occupancy tax.
- [ ] **Then your area**
  Most lake rentals are outside Smithville's city limits. Pick your area.

CITY OF SMITHVILLE

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 5% 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 DeKalb County where to file the county's 5%; Smithville has no city occupancy tax.
- [ ] **Ask about zoning**
  Ask the City of Smithville whether zoning allows a short-term rental at your address. 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-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

Tennessee Department of Revenue: Local occupancy tax rates-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

UT Municipal Technical Advisory Service: Smithville Municipal Code (MTAS edition, Change 3, August 2004)-
. https://www.mtas.tennessee.edu/system/files/codes/combined/Smithville-code.pdf