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Unincorporated Greene vacation rental checklist

Greene County, Tennessee | Rules checked November 5, 2026

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The Greene County Commission voted to regulate short-term rentals outside city and town limits: the county issues permits and can inspect and enforce parking rules. Tax is 9.75% sales tax plus the 7% county occupancy tax.

> We read only news coverage of the resolution; we couldn't open the county's site. Confirm the permit fee, parking rules, and how existing rentals are treated (state law protects some rentals that operated before the rule).

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.

GREENE 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.

GREENE COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply for the county permit**
  Contact the Greene County Planning Department for the application, fee, and inspection checklist before you list.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 7% 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. For direct bookings, ask the Greene County Clerk where to file the county occupancy tax.

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
WJHL: Greene Co. Commission adopts resolution to regulate short-term rental properties-
. https://www.wjhl.com/news/local/greene-co-commission-adopts-resolution-to-regulate-short-term-rental-properties/amp/
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