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East Ridge vacation rental checklist

Hamilton County, Tennessee | Rules checked November 5, 2026

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East Ridge requires a short-term vacation rental permit. Its 2018 rules kept rentals out of single-family zones and set permit fees of $75 (owner on site) or $125 (owner off site), with neighbor notice for off-site owners. Tax is 9.25% sales plus 8% occupancy.

> These facts come from 2018 news coverage of the first reading. Confirm fees and zones with the city before you apply.

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.

HAMILTON COUNTY, TENNESSEE

- [ ] **Register for the county occupancy tax**
  For direct bookings, file the county’s 4% with the Hamilton County Trustee by the 20th of each month. The Trustee also handles the Chattanooga, East Ridge, Collegedale, and Red Bank city taxes.
- [ ] **Then your city**
  Permits differ a lot from city to city. Pick your area.

CITY OF EAST RIDGE

- [ ] **Ask about zoning and the permit**
  Off-site owners notified neighbors within 300 feet and posted a sign, and neighbors had 30 days to object, under the rules as reported. Confirm the current process with the city.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.25% sales tax plus 8% 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, file the city and county occupancy tax with the Hamilton County Trustee.

House rules for guests

Bedrooms: 5 at most, 2 people each

Minimum stay: 24 hours

Who to contact

Hamilton County Trustee (occupancy tax): 423-209-7270
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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

Hamilton County Trustee: Hamilton County Trustee. https://hamiltontn.gov/trustee

Chattanoogan.com: East Ridge passes short term vacation rental ordinance on first reading (April 17, 2018)-
. https://www.chattanoogan.com/2018/4/17/367049/East-Ridge-Passes-Short-Term-Vacation.aspx

Hamilton County Trustee: Hotel/motel occupancy privilege tax return (county and city)-
. https://www.hamiltontn.gov/pdf/trustee/docs/CountyBlankTaxForm.pdf

Tennessee Department of Revenue: Local occupancy tax rates report (updated November 4, 2026)-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

Tennessee Department of Revenue: Local sales tax rates map and data report-
. https://www.tn.gov/revenue/taxes/sales-and-use-tax/local-sales-tax/local-sales-tax-rates-map.html