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# Jefferson City vacation rental checklist

Jefferson County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Jefferson City's code. You owe 13.75% (9.75% sales tax + 4% county occupancy tax; no city 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 MTAS's copy of the municipal code (Change 15, December 2021). Jefferson County's permit covers unincorporated areas only. Confirm zoning with the city before you list.

## 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.

### JEFFERSON COUNTY, TENNESSEE

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

### CITY OF JEFFERSON CITY

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 13.75% (9.75% sales tax + 4% county occupancy tax; no city 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 Jefferson County Clerk where to file the county tax on direct bookings.
- [ ] **Ask about zoning**
  Ask the City of Jefferson City 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 (map and report)-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

City of Jefferson City (via MTAS): Jefferson City Municipal Code (Change 15, December 6, 2021)-. https://www.mtas.tennessee.edu/system/files/codes/combined/JeffersonCity-code.pdf