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Unincorporated Jefferson County vacation rental checklist

Jefferson County, Tennessee | Rules checked November 5, 2026

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Since November 1, 2025, every short-term rental outside city limits needs a Jefferson County permit from the County Clerk: $250 to apply, $200 a year to renew, with a county business license, insurance, a codes inspector's affidavit, and a septic capacity letter. Tax is 13.75%.

> Rules here come from the proposed resolution in the September 2025 committee packet and the county's November 2025 forms. Confirm the final version with the County Clerk.

> A county permit doesn't override deed restrictions or HOA covenants, which are common around Douglas Lake.

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.

JEFFERSON COUNTY (UNINCORPORATED AREAS)

- [ ] **Gather the documents**
  Proof of ownership and paid property taxes, a county business license, a certificate of insurance, a concept plan showing the building, parking, and guest access, a floor plan narrative, Environmental Health's letter on how many bedrooms your septic or sewer serves, a Tennessee certified codes inspector's affidavit, and the life-safety form.
  Jefferson County application (PDF): https://jeffersoncountytn.gov/wp-content/uploads/2025/11/STR-Permit-Application.pdf
- [ ] **Use the grandfathered form if you rented before**
  Rentals operating before the program use the grandfathered application, with an active business license and proof of past rentals. They still need a permit.

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 4% 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 Jefferson County Clerk where to file the county tax on direct bookings.

House rules for guests

Parking: On site, paved or gravel only
No parking on grass.

Posting: Permit, contact, maximum guests and vehicles
Post inside; the maximum occupancy also goes in every ad.

Signs: One sign up to 2 by 2 feet
With the representative's name and number.

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

Jefferson County: Short-term rental permit application. https://jeffersoncountytn.gov/wp-content/uploads/2025/11/STR-Permit-Application.pdf

Jefferson County: Short-term rental permit grandfathered application-
. https://jeffersoncountytn.gov/wp-content/uploads/2025/11/STR-Permit-Grandfathered-Application.pdf

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

Jefferson County Public Service Committee: Resolution 2025-06, regulations for licensing short-term rentals (proposed, September 2, 2025).
https://www.dropbox.com/scl/fi/3cqxglcwathkosqm50m44/Public-Service-Agenda-and-Proposed-Resolution_September-2-2025.pdf?rlkey=qe7zux7l6jnb4cso6c

Jefferson County: Short-term rental permit renewal application-
. https://jeffersoncountytn.gov/wp-content/uploads/2025/11/STR-Permit-Renewal-Application.pdf