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Unincorporated Knox County vacation rental checklist

Knox County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in the Knox County code. You owe 14.25% tax (9.25% sales plus the 5% county occupancy tax, filed with the County Clerk) and a state business tax license once gross receipts reach $3,000 a year.

> In August 2023 the County Commission asked Knoxville-Knox County Planning to study short-term rental zoning rules, such as a business license, occupancy limits, and use-on-review. We found nothing adopted in the code as of November 2026.

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.

KNOX COUNTY, TENNESSEE

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

KNOX COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.25% sales tax plus 5% 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. File the county tax on direct bookings with the Knox County Clerk.
- [ ] **Ask about zoning**
  Ask Knoxville-Knox County Planning 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

Knox County (Municode): Code section.
https://library.municode.com/tn/knox_county/codes/code_of_ordinances?nodeId=PTIICO_CH58TA_ARTIIIHOOCTA

Knox County (Municode): Code of ordinances (search). https://library.municode.com/tn/knox_county/codes/code_of_ordinances
The Knoxville Focus: Commission moves to control short-term home rentals (August 27, 2023). https://www.knoxfocus.com/?p=55950
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