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Loudon (city) vacation rental checklist

Loudon County, Tennessee | Rules checked November 5, 2026

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The City of Loudon's zoning (as posted in 2013) has no short-term rental permit. It lists "residential hotels and transient lodgings" in the C-1 Central Business district, and in planned development (PD) districts it excludes rentals shorter than three months from residential use. Tax is 18.5%.

> The posted zoning ordinance was last updated in December 2013. Confirm the current version with the city.

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.

LOUDON COUNTY, TENNESSEE

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

CITY OF LOUDON

- [ ] **Ask how zoning treats your home**
  The ordinance doesn't say whether a whole home rented short-term in a residential zone counts as "transient lodging." Ask the city before you list.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.5% sales tax plus 4% city and 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. Ask the city and the Loudon County Clerk where to file direct bookings.

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

City of Loudon (Loudon County Planning and Codes): Loudon Zoning Ordinance (updated December 17, 2013)-
. https://planningandcodes.loudoncounty-tn.gov/documents/resolutions/20131217_CityOfLoudon_ZoningRegulations.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