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Lenoir City vacation rental checklist

Loudon County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Lenoir City's code. You owe 19% (9% sales tax + 5% city + 5% county 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 the city's posted code (last changed 2013) or zoning ordinance, except that in the PD (planned development) district, residential use excludes rentals shorter than three months. Confirm 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.

LOUDON COUNTY, TENNESSEE

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

CITY OF LENOIR CITY

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 19% (9% sales tax + 5% city + 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.
- [ ] **Ask about zoning**
  Ask the City of Lenoir 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 Lenoir City: Municipal code. https://www.lenoircitytn.gov/wp-content/uploads/Municipal-Code.pdf
City of Lenoir City: Zoning ordinance. https://www.lenoircitytn.gov/wp-content/uploads/LENOIRCITYZoningResolution-1.pdf