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Jackson vacation rental checklist

Madison County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Jackson's code. You owe 9.75% sales tax plus 5% occupancy tax and need a state business tax license once gross receipts reach $3,000 a year.

> We searched Jackson's online code for short-term rental rules in November 2026 and found none, but the city's zoning ordinance may be published separately. Ask the Jackson Planning Department how zoning treats a short-term rental 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.

MADISON COUNTY, TENNESSEE

- [ ] **Know who collects the 5%**
  Airbnb says it collects all local occupancy taxes in Tennessee on its bookings. For direct bookings, file the 5% with the Madison County Trustee by the 20th of each month.
- [ ] **Then your city**
  Pick your area.

CITY OF JACKSON

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 5% 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. The 5% occupancy tax (shared by the city and county) goes to the Madison County Trustee.
- [ ] **Ask about zoning**
  Ask the City of Jackson 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

City of Jackson (Municode): Code section.
https://library.municode.com/tn/jackson/codes/code_of_ordinances?nodeId=TIT5MUFITA_CH4HOOCTA

City of Jackson (Municode): Hotel occupancy tax, ch. 4-
. https://library.municode.com/tn/jackson/codes/code_of_ordinances?nodeId=TIT5MUFITA_CH4HOOCTA

City of Jackson (Municode): Code of ordinances. https://library.municode.com/tn/jackson/codes/code_of_ordinances