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Columbia vacation rental checklist

Maury County, Tennessee | Rules checked November 5, 2026

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Since January 1, 2026, Columbia allows short-term rentals only in its CD-4, CD-4C, and CD-5 zones, and every one needs a yearly city STR permit. Taxes are 9.75% sales tax plus 10% occupancy tax.

> The city's application doesn't list a permit fee. Ask Planning & Zoning.

> Columbia's page warns that not every platform remits occupancy tax; check what yours collects.

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.

MAURY COUNTY, TENNESSEE

- [ ] **Pay the county occupancy tax on direct bookings**
  Airbnb and VRBO remit occupancy tax to the state for their bookings. For direct bookings, ask Maury County where to file the 5% county tax; we couldn't confirm the office.
- [ ] **Then your city**
  Columbia and Spring Hill have their own rules. Pick your area.

CITY OF COLUMBIA

- [ ] **Check your zoning**
  Look up your parcel on the city's zoning map. New short-term rentals are allowed only in CD-4, CD-4C, and CD-5.
  Columbia zoning map:
  https://columbiatn.maps.arcgis.com/apps/View/index.html?appid=c53d8abe7ae64a1ab4320464d9aa3c06
- [ ] **Apply for the STR permit**
  Apply online before you list. You'll need the parcel number, beds advertised, square footage, a local point of contact, a parking plan, and, for a business owner, proof of good standing with the Secretary of State. The permit lasts one year; letting it lapse ends the rental use.
  Columbia permit portal: https://columbia.onlama.com/

- [ ] **Get a city business license**
  If you take bookings directly, you need a yearly city business license.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 10% 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. For direct bookings, file a monthly occupancy tax report and payment with the City of Columbia. Ask Maury County where to file its 5%.

House rules for guests

Parking: Single-family minimum
An accessory rental (part of a home or an ADU) needs the main use's parking plus one space.

Events: Not allowed
No weddings, parties, receptions, banquets, or seminars.

Local contact: Available at all times
Name and phone posted for guests and police.

Who to contact

Planning & Zoning: 931-560-1560
City Hall: 931-560-1500

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 report (updated November 4, 2026)-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

City of Columbia: Hotel/motel permit & tax. https://www.columbiatn.gov/205/HotelMotel-Permit-Tax

City of Columbia Development Services: Short-term rental (STR) application (rev. April 10, 2025)-
. https://www.columbiatn.gov/DocumentCenter/View/3584/Short-Term-Rental-Application