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Mount Pleasant vacation rental checklist

Maury County, Tennessee | Rules checked November 5, 2026

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Mount Pleasant's zoning code defines a vacation rental (under 30 days) as a short-term rental and lists it under its light and heavy industrial districts. We found no separate city permit. Taxes are 9.75% sales tax plus 9% occupancy tax.

> We read the zoning text in November 2026 but couldn't tell from it whether short-term rentals are allowed in residential districts. 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.

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 MOUNT PLEASANT

- [ ] **Ask about zoning first**
  Short-term rental appears in the use lists for the IL and IH industrial districts (Sections 7.4 and 7.5). Ask the city whether a short-term rental is allowed at your address and whether you need a zoning permit.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 9% 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 Maury County where to file their occupancy taxes on 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
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 Mount Pleasant (Municode): Code section-
. https://library.municode.com/tn/mount_pleasant/codes/code_of_ordinances?nodeId=APXBZOOR_S7COINZODI_S7.4ILLIIN