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Unincorporated Montgomery vacation rental checklist

Montgomery County, Tennessee | Rules checked November 5, 2026

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We found no county short-term rental permit for unincorporated Montgomery County. You owe 9.5% sales tax + 8% occupancy tax and need a state business tax license once gross receipts reach $3,000 a year.

> We didn't find short-term rental rules for unincorporated Montgomery County in November 2026, but we couldn't read the county zoning resolution online. Ask the Clarksville-Montgomery County Regional Planning Commission whether zoning allows a rental at your address.

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.

MONTGOMERY COUNTY, TENNESSEE

- [ ] **Pay the county occupancy tax on direct bookings**
  File the Trustee's hotel/motel occupancy tax report with your payment by the 20th of the month after you collect it, with a copy of your state sales tax return. Interest and penalty each run at 12% a year after the due date. Bookings through Airbnb, VRBO, and other marketplaces are remitted through the state, and the Trustee no longer takes monthly payments for those.
- [ ] **Then your city**
  Inside Clarksville city limits you also need a city permit, unless the city exempts you. Pick your area.

MONTGOMERY COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.5% sales tax + 8% 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. File the county's 8% with the Montgomery County Trustee by the 20th of each month.
- [ ] **Ask about county zoning**
  Ask the Montgomery County planning or codes office whether zoning allows a short-term rental at your address. Check your HOA, lake, or subdivision covenants too.

Who to contact

Montgomery County Trustee: 931-648-5717

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

Montgomery County Trustee: Hotel/motel occupancy tax reporting. https://montgomerytn.gov/trustee/hotelmotel-airbnb-vrbo-tax

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

Tennessee Department of Revenue: Sales tax rate table, fourth quarter 2026-
. https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/streamlined/TNR2026Q4AUG21.csv