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Unincorporated Perry vacation rental checklist

Perry County, Tennessee | Rules checked November 5, 2026

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We found no county short-term rental permit for unincorporated Perry County. You owe 9.5% sales tax + 5% occupancy tax and need a state business tax license once gross receipts reach $3,000 a year.

> We couldn't find a Perry County zoning resolution online in November 2026. Ask the county whether zoning applies at your address, and check any river or subdivision covenants.

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.

PERRY 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 Perry County where to file the 5% county tax.
- [ ] **Then your area**
  Pick your area.

PERRY COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.5% sales tax + 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. Ask Perry County where to file the 5% county tax on direct bookings.
- [ ] **Ask about county zoning**
  Ask the Perry County planning or codes office whether zoning allows a short-term rental at your address. Check your HOA, lake, or subdivision covenants 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 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