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Unincorporated Rhea vacation rental checklist

Rhea County, Tennessee | Rules checked November 5, 2026

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We found no county short-term rental permit for unincorporated Rhea County, but we couldn't check the county zoning resolution online. You owe 9.75% sales tax + 5% occupancy tax.

> Check HOA or subdivision covenants for lake homes. Graysville charges no city occupancy tax, so the county 5% is the only one there.

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.

RHEA COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 5% occupancy tax outside city limits. 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, ask the Rhea County Clerk where to file the county occupancy tax; we couldn't confirm the office.
- [ ] **Then your city**
  Pick your area.

RHEA COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% 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. For direct bookings, ask the Rhea County Clerk where to file the county occupancy tax; we couldn't confirm the office.
- [ ] **Ask about zoning**
  Ask the Rhea County (unincorporated areas) 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
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: Local sales tax rates map and data report-
. https://www.tn.gov/revenue/taxes/sales-and-use-tax/local-sales-tax/local-sales-tax-rates-map.html