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Unincorporated Roane vacation rental checklist

Roane County, Tennessee | Rules checked November 5, 2026

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Short-term rentals (up to 30 days) in Roane County need a yearly county Operating Permit: a $200 application, fire and building inspections, a local contact who responds within 45 minutes, and the permit number in every ad. Tax is 9.5% sales tax plus the 4% county occupancy tax.

> The permit is personal to the owner and ends when the property is sold. Fines for transferring a permit are $50 a day.

> The regulation doesn't say whether it applies inside Kingston, Harriman, Rockwood, Oak Ridge, or Oliver Springs; ask the county if you are in a city.

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.

ROANE COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax through TNTAP and occupancy tax with the county or city.
- [ ] **Then your city**
  Pick your area. Outside city limits, start with the county permit.

ROANE COUNTY (UNINCORPORATED AREAS)

- [ ] **Get a county business license**
  The application needs a copy of your Roane County business license.
- [ ] **Apply for the operating permit**
  Submit the notarized packet to Building & Codes: a life-safety affidavit, owner and local contact details, a site and floor plan showing bedrooms and parking, and confirmation that no HOA, covenant, or mortgage bars the rental. Don't advertise or rent until the permit is issued.
  Permit packet: https://roanecountytn.gov/wp-content/uploads/2025/12/Fillable-Short-Term-Rental-Packet.pdf

- [ ] **Pass two inspections**
  The county does a fire and life-safety inspection and a building inspection within 15 days, sets your maximum occupancy, and allows one re-inspection for each.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.5% sales tax + 4% county 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 Roane County Clerk where to file the county occupancy tax.

Fees

$200 the first year and $150 a year after

Application and inspection	**$200**
Annual renewal Apply at least 30 days before the permit expires, or reapply as new.	**$150**

Inspection checklist

- [ ] **Smoke alarm in each bedroom, near bedrooms, and on every floor.** UL 217.
- [ ] **Carbon monoxide detector within 15 feet of all bedrooms.**
- [ ] **Fire extinguisher.**

House rules for guests

Parking: 1 space per bedroom

Bookings: One party at a time
Principal renter at least 18.

Posting: Local contact name and phone posted inside

Ads: Show the permit number

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 map-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

Roane County: Short-term rental regulations. https://roanecountytn.gov/wp-content/uploads/2025/12/STR2-Regulations.pdf

Roane County: Building & Codes: Short-Term Rental Operating Permit. https://roanecountytn.gov/building-codes/

Tennessee Department of Revenue: Local occupancy tax rates map-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

Roane County: Short-term rental permit packet (fillable)-
. https://roanecountytn.gov/wp-content/uploads/2025/12/Fillable-Short-Term-Rental-Packet.pdf