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Smyrna vacation rental checklist

Rutherford County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Smyrna's code. You owe 9.75% sales tax + 7.5% occupancy tax (2.5% town + 5% county) and need a state business tax license once gross receipts reach $3,000 a year.

> We searched the town's Municode code in November 2026 and found no short-term rental rules. Its zoning ordinance may be published separately; ask the town whether zoning allows a short-term 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.

RUTHERFORD COUNTY, TENNESSEE

- [ ] **Get county and city business licenses**
  Apply through the County Clerk (online at tncountyclerk.com) and your city.
  TN County Clerk: https://www.tncountyclerk.com
- [ ] **File the county occupancy tax**
  For direct bookings, remit the county's occupancy tax monthly to the County Clerk.
- [ ] **Then your city**
  Pick your area.

TOWN OF SMYRNA

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax + 7.5% occupancy tax (2.5% town + 5% county). 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, remit the town's share to the Director of Finance and the county's 5% to the County Clerk.
- [ ] **Ask about zoning**
  Ask the Town of Smyrna 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

Rutherford County: Short-term rental property. https://rutherfordcountytn.gov/rental-tax

UT County Technical Assistance Service: Private Acts of 1983, Chapter 104 (Rutherford County hotel tax)-
. https://ctas.tennessee.edu/node/99124/printable/print

Tennessee Department of Revenue: Local occupancy tax rates report-
. https://data.tn.gov/t/Public/views/REV_Local_Occupancy_Tax_Rates/LocalOccupancyTaxRates

Town of Smyrna (Municode): Municipal code. https://library.municode.com/tn/smyrna/codes/municipal_code