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Pittman Center vacation rental checklist

Sevier County, Tennessee | Rules checked November 5, 2026

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Pittman Center requires a Tourist Residency Permit and an annual inspection for every short-term rental (under 30 days). The base fee is $200 plus $75 per extra bedroom. Rentals over 3 stories, 5,000 square feet, or 12 guests need sprinklers. Tax is 12.75%.

> Renting without a permit is a violation for each rental and each day, with fines up to $50 per violation. Three violations of local law can cost the permit.

> The ordinance and the application disagree on when the $75 per-bedroom charge starts. Ask the town before you pay.

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.

SEVIER COUNTY, TENNESSEE

- [ ] **Get city and county business licenses**
  Gatlinburg’s and Pigeon Forge’s new-business sheets list a $15 county business license from the Sevier County Clerk (865-453-5502) on top of the city license. Outside the cities, ask the Clerk which license applies.
- [ ] **Then your city or area**
  Permits, inspections, zoning, and occupancy tax differ in every city. Pick your area.

TOWN OF PITTMAN CENTER

- [ ] **Apply for the Tourist Residency Permit**
  List bedrooms, stories, maximum occupants, gross square footage, and your rental agent, and mail it with a check to Town of Pittman Center, 2839 Webb Creek Road, Sevierville, TN 37876. The town confirms the zone and inspects for building code compliance. Rentals operating before the ordinance use the existing-rental application.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 3% town 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 the town where to file its occupancy tax on direct bookings.

Who to contact

Town Hall: 865-436-5499

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

City of Gatlinburg: New business: overnight rental-
. https://cms9files1.revize.com/gatlinburg/Finance/New%20Business%20Overnight%20Rental.pdf

Town of Pittman Center: Tourist Residency Permit application (new to overnight rentals)-
. https://pittmancentertn.gov/wp-content/uploads/2020/07/TR-Application-revised-for-Pittman-Center-3.16.20.pdf

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

Town of Pittman Center: Ordinance 292, Tourist Residency Permit program (February 2020)-
. https://pittmancentertn.gov/wp-content/uploads/2020/07/Ord.-No.-292-TR-Program.pdf