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Sevierville vacation rental checklist

Sevier County, Tennessee | Rules checked November 5, 2026

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Sevierville requires an annual Short-Term Rental Operational Permit with a fire department life-safety inspection and proof of insurance. Rentals aren't allowed in low-density residential (LDR) zones and need neighbor notice in MDR. Rentals sleeping more than 12 need sprinklers. Tax is 12.75%.

> Rentals that reach 13 or more occupants, more than 3 stories, or more than 5,000 square feet lose the state's sprinkler exemption for one- and two-family homes. The occupant load must be posted.

> We didn't find the permit fee on the city's pages. Ask the Fire Department.

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.

CITY OF SEVIERVILLE

- [ ] **Check your zoning**
  In MDR, the city notifies owners within 100 feet at least 21 days before the planning commission meeting; with no objection, staff can approve, otherwise the planning commission decides after a hearing. In HRO, the home must be on a collector or arterial street.
- [ ] **Apply for the operational permit**
  Apply through MGO Connect (Planning and Zoning, then "Short-term Rental") with the required documents. Planning reviews the application in one to two weeks; then you pay the fee, show current insurance, and schedule the fire inspection.
  Sevierville short-term rentals: https://www.seviervilletn.org/467/Short-Term-Rentals

- [ ] **Prepare for the fire inspection**
  Interconnected smoke alarms on every level and in every sleeping area, a tagged 5-pound 2A:10BC extinguisher on every level, an egress window or door in every sleeping room, a 4-inch address number visible from the street, and a labeled hot tub disconnect at least 5 feet away. Grills and fire pits must be approved by the inspector.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 3% city lodging 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. File the city tax on direct bookings online with the City of Sevierville (hospitality tax, 865-453-5504). The city also requires a $15 business license.

Who to contact

Fire Prevention Bureau: 865-868-1710
City Hall (hospitality tax, business license): 865-453-5504

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

City of Sevierville: Zoning Ordinance. https://www.seviervilletn.org/DocumentCenter/View/641

City of Sevierville: Short-term rentals. https://www.seviervilletn.org/467/Short-Term-Rentals

Sevierville Fire Department: Information to know for your short-term rental. https://www.seviervilletn.org/DocumentCenter/View/791

City of Sevierville: Hospitality tax. https://www.seviervilletn.org/189

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