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Unincorporated Sevier County vacation rental checklist

Sevier County, Tennessee | Rules checked November 5, 2026

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Outside city limits, every short-term rental needs a yearly Sevier County Short-Term Rental Unit permit and fire inspection from the Fire Marshal's Office: $250 a year for 12 or fewer guests, more for larger cabins. Tax is 12.75%.

Buying or selling a permitted rental, adding occupancy, or converting a home has its own county form. Ask the Fire Marshal's Office before closing.

Check your address with the county before you apply: rentals inside Gatlinburg, Pigeon Forge, Sevierville, or Pittman Center follow the city rules instead.

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.

SEVIER COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply for the STRU permit**
  Register on CommunityConnect (tn-seviercounty), choose "Business Owners," attach the application, and pay; or mail the application and a check payable to Sevier County Fire Prevention to 149 Industrial Park Drive, Sevierville, TN 37862. To cap a large cabin at 12 guests, email a notarized letter to firepermits@seviercountytn.gov.
- [ ] **Pass the fire inspection**
  You'll book it online. Inspectors check smoke and carbon monoxide alarms, a 2A10BC extinguisher on each level, clear escape routes, wiring and outlets, and heating and cooling. Failed items get a correction list and a re-inspection. Renewals and re-inspections come each year in the month the permit was first issued.

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 3% 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. Sevierville's tax page lists the Sevier County Clerk (865-453-5502) for the county tax. Ask the Clerk about filing direct bookings and a county business license.

Who to contact

Sevier County Fire Marshal's Office: 865-774-3603
Sevier County Clerk: 865-453-5502

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

Sevier County: Short-Term Rental Unit inspection program information. https://seviercountytn.gov/news_detail_T2_R68.php

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

Sevier County: Sevier County Zoning Resolution (amended December 2025).
https://cms5.revize.com/revize/seviercountytn/%24%20ZONING%20RESOLUTION%20amended%20december%202025%20(black%20blue%20red)%20FUL