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Bartlett vacation rental checklist

Shelby County, Tennessee | Rules checked November 5, 2026

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Bartlett allows short-term rentals in residential zones only in the owner's own home, with a yearly Type 1 permit from Code Enforcement ($75, then $50 to renew), an inspection, and a limit of 10 guests. Taxes are 9.75% sales tax and 10% occupancy tax (5% county + 5% city).

Type 2 permits (non-owner-occupied rentals operating before July 10, 2018) closed to new applications after September 10, 2018.

We read the zoning ordinance on the state advisory service's site, which may lag the city's current code. Confirm fees and rules with Code Enforcement.

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.

SHELBY COUNTY, TENNESSEE

- [ ] **Know who collects the county 5%**
  Airbnb says it collects all local occupancy taxes in Tennessee on its bookings. For direct bookings, file the 5% county tax with the Shelby County Clerk by the 20th of each month.
- [ ] **Then your city**
  City rules differ a lot: Memphis and Bartlett issue permits, while Germantown and Collierville ban short-term stays in homes. Pick your area.

CITY OF BARTLETT

- [ ] **Apply for a Type 1 permit**
  Apply to the Code Enforcement Office with proof the home is your principal residence, the off-street parking spaces, a local contact, and liability insurance of at least $1 million per occurrence. The city decides within 14 business days of a complete application.
- [ ] **Pass the inspection**
  The code official inspects at application and at each renewal for smoke alarms, a carbon monoxide detector within 15 feet of bedrooms, and a fire extinguisher.

- [ ] **Name a local contact**
  Available 24/7 and able to reach the property within 45 minutes of a complaint.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 10% 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. The county 5% goes to the Shelby County Clerk; the city 5% goes to the City of Bartlett.

Fees

$75 the first year and $50 a year after

Type 1 application	**$75**
Annual renewal	**$50**

Inspection checklist

- [ ] **Smoke alarms.**
- [ ] **Carbon monoxide detector.** Within 15 feet of bedrooms.
- [ ] **Fire extinguisher.**

House rules for guests

Principal renter: 21 or older

Bookings: Whole unit, one party at a time
No stays under 24 hours.

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

Shelby County (Municode): Code section.
https://library.municode.com/tn/shelby_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH40TA_ARTIIHOMOTA

City of Bartlett (via UT MTAS): Zoning Ordinance, Art. VI §30 Short-Term Rentals (Ord. 18-04)-
. https://www.mtas.tennessee.edu/system/files/codes/Bartlett-AppendixAandB_0.pdf

Tennessee Department of Revenue: Local occupancy tax rates (report; data loaded November 4, 2026)-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html