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Lakeland vacation rental checklist

Shelby County, Tennessee | Rules checked November 5, 2026

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News reports in fall 2023 said Lakeland's Board of Commissioners moved to prohibit short-term rentals, with existing ones phased out over about 30 months. Confirm the current rule with the city before you list; lodging taxes are 9.75% sales tax and 10% occupancy tax.

> We couldn't read the ordinance: Lakeland's zoning ordinance is published separately from its online code, and the news articles are paywalled. These facts come from article summaries.

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 LAKELAND

- [ ] **Call the city first**
  Ask city hall for the short-term rental ordinance, its effective date, and whether any existing rentals may keep operating.
- [ ] **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 Lakeland.

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

The Daily Memphian: Lakeland BOC slams door on short-term rentals (October 6, 2023)-
. https://dailymemphian.com/article/39018/lakeland-board-of-commissioners-prohbits-short-term-rentals

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

The Daily Memphian: Lakeland clamping down on short-term rentals (September 22, 2023)-
. https://dailymemphian.com/article/38677/lakeland-clamps-down-short-term-rentals