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Unincorporated Sullivan vacation rental checklist

Sullivan County, Tennessee | Rules checked November 5, 2026

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We found no county short-term rental permit for unincorporated Sullivan County. You owe 9.25% sales tax + 4% county occupancy tax and need a state business tax license once gross receipts reach $3,000 a year.

> Sullivan County's zoning resolution (December 2024) has no short-term rental use. It lists bed and breakfast homestays and inns, some needing Board of Zoning Appeals approval, and "transient habitation." Ask the Planning office which category applies to your rental.

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.

SULLIVAN COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax through TNTAP and occupancy tax with the county or city.
- [ ] **Then your city**
  Pick your area.

SULLIVAN COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.25% sales tax + 4% 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. For direct bookings, ask the Sullivan County Clerk where to file the county occupancy tax.
- [ ] **Ask about county zoning**
  Ask the Sullivan County planning or building office whether county zoning or a building permit applies to a short-term rental at your address. Check HOA, lake, and subdivision covenants too.

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
Tennessee Department of Revenue: Local occupancy tax rates map-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html
Tennessee Department of Revenue: Local occupancy tax rates map-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html
Sullivan County: Sullivan County Zoning Resolution (updated December 12, 2024)-
. https://sullivancountytn.gov/wp-content/uploads/Sullivan%20County%20Zoning%20Resolution%20-%20Updated%2012%2012%202024.pdf