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Unincorporated Sumner vacation rental checklist

Sumner County, Tennessee | Rules checked November 5, 2026

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We couldn't find Sumner County's zoning rules for short-term rentals online. Stays in unincorporated areas owe 9.25% sales tax plus the county's 5% occupancy tax.

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.

SUMNER COUNTY, TENNESSEE

- [ ] **Then your city**
  Pick your area. For unincorporated Sumner County, ask the county planning office about zoning.

SUMNER COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.25% sales tax plus Sumner County's 5% 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. Ask the county where to file its occupancy tax for direct bookings.
- [ ] **Ask County Planning about zoning**
  Ask Sumner County's planning office whether county zoning allows a short-term rental at your address. On Old Hickory Lake, check HOA and dock 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 report-
. https://data.tn.gov/t/Public/views/REV_Local_Occupancy_Tax_Rates/LocalOccupancyTaxRates

Tennessee Department of Revenue: Sales tax rate table (2026 Q4)-
. https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/streamlined/TNR2026Q4AUG21.csv