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McMinnville vacation rental checklist

Warren County, Tennessee | Rules checked November 5, 2026

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McMinnville treats short-term rentals as hotels: you need a city business license and must collect the 5% city lodging tax. Its zoning code doesn't mention short-term rentals. Stays owe 9.75% sales tax and 10% occupancy tax (5% county + 5% city).

> The city's page says Airbnb collects the city's 5% but VRBO, Booking.com, and direct bookings do not, so you must file those yourself. The state says all marketplaces remit occupancy tax to the state; ask the city which bookings it expects you to report.

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.

WARREN COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Outside city limits, tax on stays is 9.75% sales tax plus the 5% county occupancy tax. Airbnb and VRBO collect both on their bookings. For direct bookings, file sales tax with the state through TNTAP, and ask Warren County where to file the county occupancy tax.
- [ ] **Then your city**
  McMinnville adds 5% and a business license. Pick your area.

CITY OF MCMINNVILLE

- [ ] **Get a city business license**
  Visit the Community Development Department at City Hall or call 931-473-1204.
- [ ] **File the city's 5% each month**
  Submit the hotel, motel, or short-term rental tax form and payment by the 20th through the city's Citizens Portal, in person at City Hall (101 E Main St.), or by mail. Filing on time keeps a 2% operator's deduction.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 10% occupancy tax (5% county + 5% city). 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 Warren County where to file its 5%.

- [ ] **Ask about zoning**
  The zoning code allows bed and breakfasts only where the owner lives there, by special exception. Ask the city whether a whole-home rental is allowed at your address.

Who to contact

Community Development: 931-473-1204
Lodging tax help: 931-473-1200

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-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

City of McMinnville: Lodging partners portal (hotel, motel, or short-term rental tax)-
. https://www.mcminnvilletn.gov/departments/tourism___marketing/industry.php

Tennessee Department of Revenue: Local occupancy tax rates-
. https://www.tn.gov/revenue/taxes/local-occupancy-tax/due-date-and-tax-rate/local-occupancy-tax-rates.html

City of McMinnville: Official Zoning Code of McMinnville-
. https://cms2.revize.com/revize/mcminnville/McMinnville%20Zoning%20Code_Current.pdf