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Johnson City vacation rental checklist

Washington County, Tennessee | Rules checked November 5, 2026

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Johnson City charges its 7% occupancy tax on short-term rentals and files it with the city, not the county. Total tax is 16.5% in Washington County, 16.25% in Sullivan, and 16.75% in Carter. We found no short-term rental permit in the zoning code.

The city says its tax applies however a stay is booked. Airbnb and VRBO remit occupancy tax on their bookings to the state; ask the city how to report those bookings on your monthly form.

We searched the city's zoning code in November 2026 and found no short-term rental use or permit. It lists bed and breakfasts in several districts.

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.

WASHINGTON 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.

CITY OF JOHNSON CITY

- [ ] **Register for sales tax**
  Register with the state through TNTAP. Airbnb and VRBO collect sales tax on their bookings; file direct bookings by the 20th of each month.
- [ ] **File the city occupancy tax**
  For direct bookings, file the city's Hotel/Motel Occupancy Tax Remittance Form by the 20th of each month, by mail (PO Box 2150, Johnson City, TN 37605) or in person at 601 E. Main Street. Late returns owe 12% a year penalty and 1% a month interest.

- [ ] **Ask about zoning**
  Ask the Planning Division whether zoning allows a short-term rental at your address. Check your HOA rules too.

Who to contact

City tax specialist: 423-232-1480

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

City of Johnson City: Occupancy taxes. https://www.johnsoncitytn.org/services/finance/occupancy_taxes/index.php

City of Johnson City (Municode): Code of ordinances. https://library.municode.com/tn/johnson_city/codes/code_of_ordinances