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Sparta vacation rental checklist

White County, Tennessee | Rules checked November 5, 2026

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We found no short-term rental permit in the copy of Sparta's code online, which dates from 2011. Its zoning allows "tourist homes" in Residential B (multi-family) districts. Stays owe 9.75% sales tax and 9% occupancy tax (5% county + 4% city).

> The code on the city's website is a 2011 copy; later ordinances, including the 2025 occupancy tax, aren't in it. Confirm the current rules with the city.

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.

WHITE COUNTY, TENNESSEE

- [ ] **Register for sales and occupancy tax**
  Outside city limits, tax on stays is 9.25% 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 White County where to file the county occupancy tax.
- [ ] **Then your city**
  Sparta adds 4%. Pick your area.

CITY OF SPARTA

- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 9% occupancy tax (5% county + 4% 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 the city where to file its new 4% and White County where to file its 5%.
- [ ] **Ask about zoning**
  The code doesn't say whether a vacation rental counts as a tourist home. Ask the city's planning and zoning office before you list, and check HOA rules.

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
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 Sparta: Sparta Municipal Code (MTAS edition, Change 10, May 2011)-
. https://www.spartatn.gov/sites/default/files/imagecache/Banner/code.pdf