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Mt. Juliet vacation rental checklist

Wilson County, Tennessee | Rules checked November 5, 2026

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Mt. Juliet prohibits short-term rentals everywhere except RM-16 zoning, where fewer than 30% of the units on a lot may be rented for less than a month. A city permit from the Zoning Administrator is required. Occupancy tax is 9% (4% city + 5% county).

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.

WILSON COUNTY, TENNESSEE

- [ ] **Then your city**
  Pick your area.

CITY OF MT. JULIET

- [ ] **Check your zoning**
  Only RM-16 lots qualify. A rental that operated before the 2022 ordinance and paid taxes for six of the prior 12 months may get a permit to appeal to the Board of Zoning Appeals.
- [ ] **Get the short-term rental permit**
  Apply to the Zoning Administrator on the city's form before you operate. Three violations of local law permanently end a property's short-term rental use.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus 9% occupancy tax (4% city + 5% county). 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 and county where to file their shares on direct bookings.

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

City of Mt. Juliet (Municode): Land Development Code §5-101.3, short term rentals (Ord. 2022-36)-
. https://library.municode.com/tn/mt._juliet/codes/land_development_code?nodeId=PTBZORE_ARTVREDIRE_S5-101PUREDI
Tennessee Department of Revenue: Local occupancy tax rates report-
. https://data.tn.gov/t/Public/views/REV_Local_Occupancy_Tax_Rates/LocalOccupancyTaxRates
City of Mt. Juliet (Municode): Code section-
. https://library.municode.com/tn/mt._juliet/codes/code_of_ordinances?nodeId=PTIICOOR_CH26TA_ARTIIIPRTA_S26-56HOMOTA