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Unincorporated Wilson vacation rental checklist

Wilson County, Tennessee | Rules checked November 5, 2026

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In unincorporated Wilson County, short-term rentals need approval from the Board of Zoning Appeals as a use permissible on appeal, usually for one to three years at a time. The ordinance requires at least two acres, a caretaker on site or within 10 miles, and approved sewer or septic.

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.

WILSON COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply to the Board of Zoning Appeals**
  Submit a business plan; the board often sets a guest cap and makes the plan part of the approval. Send the caretaker’s and owner’s contact information to the sheriff’s office, the zoning office, and emergency management, and show TDEC-approved sewer or septic.
- [ ] **Renew before your term ends**
  Approvals run for a set period, often one year at first and up to three on renewal. Ask the board for a renewal or extension before it expires.
- [ ] **Register for sales and occupancy tax**
  Tax on stays here is 9.75% sales tax plus Wilson 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.

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

Wilson County: Board of Zoning Appeals minutes, January 16, 2025. https://wilsoncountytn.gov/AgendaCenter/ViewFile/Minutes/_01162025-202

Tennessee Department of Revenue: Local occupancy tax rates report-
. https://data.tn.gov/t/Public/views/REV_Local_Occupancy_Tax_Rates/LocalOccupancyTaxRates