

Tennessee Occupancy Tax Rates

* This rate chart only includes counties and cities that have adopted an occupancy tax. If the county you are looking for is not included on the list, it does not have an occupancy tax. If the city you are looking for is not on the list, it does not have an occupancy tax rate separate from the county and the county rate will apply.

The tax rates listed for cities represent the total tax imposed within the city limits. It may include both a city and county tax if both taxes are imposed within the city limits. If the rental unit is located in a city on this list, please report using that city and situs code, even if the tax rate is the same as the rate imposed in the unincorporated areas of the county.

County	City	Tax Rate	Situs	FIPs Code	Effective From	Nightly Fee
Anderson County		5.00%	0100	00001	01/01/2021	\$ -
	Clinton	8.00%	0101	15580	01/01/2021	\$ -
	Rocky Top - Anderson County	5.00%	0102	90102	01/01/2021	\$ -
	Oak Ridge - Anderson County	5.00%	0104	90104	01/01/2021	\$ -
	Oliver Springs - Anderson County	10.00%	0105	90105	01/01/2021	\$ -
Bedford County		7.00%	0200	00003	01/01/2021	\$ -
	Shelbyville	7.00%	0201	67760	01/01/2021	\$ -
Benton County		5.00%	0300	00005	01/01/2021	\$ -
Blount County		5.00%	0500	00009	01/01/2021	\$ -
	Maryville	6.00%	0501	46380	01/01/2021	\$ -
	Alcoa	6.00%	0502	00540	01/01/2021	\$ -
	Rockford	5.00%	0505	64160	01/01/2021	\$ -
	Louisville	5.00%	0506	43820	01/01/2021	\$ -
Bradley County		7.00%	0600	00011	01/01/2021	\$ -
Campbell County		5.00%	0700	00013	01/01/2021	\$ -
	Jellico	5.00%	0702	38020	01/01/2021	\$ -
	Caryville	5.00%	0703	11360	01/01/2021	\$ -
	Rocky Top - Campbell County	5.00%	0705	90705	01/01/2021	\$ -
Cannon County		5.00%	0800	00015	01/01/2021	\$ -
Carroll County						
	Huntingdon	5.00%	0901	36580	01/01/2021	\$ -
	McKenzie - Carroll County	5.00%	0906	90906	01/01/2021	\$ -
Carter County		5.00%	1000	00019	01/01/2021	\$ -
	Johnson City - Carter County	7.00%	1003	91003	01/01/2021	\$ -
Cheatham County		5.00%	1100	00021	01/01/2021	\$ -
	Ashland City	7.50%	1101	02180	01/01/2021	\$ -
	Kingston Springs	7.50%	1102	39660	01/01/2021	\$ -
	Pleasant View	10.00%	1104	57480	01/01/2021	\$ -
Chester County		4.00%	1200	00023	01/01/2021	\$ -
	Henderson	5.00%	1201	33260	01/01/2021	\$ -
Claiborne County		3.00%	1300	00025	01/01/2021	\$ -
Clay County		2.50%	1400	00027	01/01/2021	\$ -
Cocke County		3.00%	1500	00029	01/01/2021	\$ -
	Newport	5.00%	1501	53000	01/01/2021	\$ -
Coffee County		2.50%	1600	00031	01/01/2021	\$ -

Tennessee Occupancy Tax Rates

Manchester	6.00%	1601	45500	01/01/2021	\$	-
Tullahoma - Coffee County	5.00%	1602	91602	01/01/2021	\$	-
Crockett County	5.00%	1700	00033	01/01/2021	\$	-
Cumberland County	7.50%	1800	00035	01/01/2021	\$	-
Crossville	9.50%	1801	18540	01/01/2021	\$	-
Davidson County	6.00%	1900	00037	01/01/2021	\$	2.50
Goodlettsville - Davidson County	9.00%	1905	91905	01/01/2021	\$	2.50
Decatur County	5.00%	2000	00039	01/01/2021	\$	-
DeKalb County	5.00%	2100	00041	01/01/2021	\$	-
Dickson County	5.00%	2200	00043	01/01/2021	\$	-
Dickson	10.00%	2203	20620	01/01/2021	\$	-
Dyer County						
Dyersburg	5.00%	2301	22200	01/01/2021	\$	-
Fayette County	1.00%	2400	00047	01/01/2021	\$	-
Fentress County	5.00%	2500	00049	01/01/2021	\$	-
Franklin County	7.00%	2600	00051	01/01/2021	\$	-
Winchester	5.00%	2601	81080	01/01/2021	\$	-
Tullahoma - Franklin County	5.00%	2606	92606	01/01/2021	\$	-
Monteagle - Franklin County	5.00%	2607	92607	01/01/2021	\$	-
Gibson County	4.00%	2700	00053	01/01/2021	\$	-
Giles County	5.00%	2800	00055	01/01/2021	\$	-
Grainger County						
Bean Station - Grainger County	5.00%	2903	92903	01/01/2021	\$	-
Greene County	7.00%	3000	00059	01/01/2021	\$	-
Grundy County	5.00%	3100	00061	01/01/2021	\$	-
Monteagle - Grundy County	5.00%	3104	93104	01/01/2021	\$	-
Tracy City	5.00%	3106	74880	01/01/2021	\$	-
Hamblen County	5.00%	3200	00063	01/01/2021	\$	-
Morristown	7.00%	3201	50280	01/01/2021	\$	-
White Pine - Hamblen County	3.00%	3202	93202	01/01/2021	\$	-
Hamilton County	4.00%	3300	00065	01/01/2021	\$	-
Chattanooga	8.00%	3301	14000	01/01/2021	\$	-
East Ridge	8.00%	3302	22720	01/01/2021	\$	-
Red Bank	8.00%	3304	61960	01/01/2021	\$	-
Collegedale	8.00%	3307	16300	01/01/2021	\$	-
Soddy Daisy	8.00%	3308	69560	01/01/2021	\$	-
Hardeman County	5.00%	3500	00069	01/01/2021	\$	-
Hardin County	5.00%	3600	00071	01/01/2021	\$	-
Savannah	10.00%	3601	66720	01/01/2021	\$	-

Tennessee Occupancy Tax Rates

Adamsville - Hardin County	10.00%	3605	93605	01/01/2021	\$	-
Hawkins County						
Rogersville	7.00%	3701	64820	01/01/2021	\$	-
Kingsport - Hawkins County	7.00%	3706	93706	01/01/2021	\$	-
Haywood County						
	5.00%	3800	00075	01/01/2021	\$	-
Henderson County						
Lexington	10.00%	3901	41980	01/01/2021	\$	-
Henry County						
Mckenzie - Henry County	5.00%	4000	00079	01/01/2021	\$	-
	5.00%	4005	94005	01/01/2021	\$	-
Hickman County						
	5.00%	4100	00081	01/01/2021	\$	-
Houston County						
Erin	10.00%	4200	00083	01/01/2021	\$	-
	10.00%	4201	24320	01/01/2021	\$	-
Humphreys County						
	3.00%	4300	00085	01/01/2021	\$	-
Jackson County						
	5.00%	4400	00087	01/01/2021	\$	-
Jefferson County						
Dandridge	4.00%	4500	00089	01/01/2021	\$	-
White Pine - Jefferson County	2.00%	4501	19380	01/01/2021	\$	-
	3.00%	4503	94503	01/01/2021	\$	-
Johnson County						
Mountain City	5.00%	4600	00091	01/01/2021	\$	-
	5.00%	4601	50400	01/01/2021	\$	-
Knox County						
Knoxville	5.00%	4700	00093	01/01/2021	\$	-
Farragut	8.00%	4701	40000	01/01/2021	\$	-
	3.00%	4702	94702	01/01/2021	\$	-
Lake County						
	5.00%	4800	00095	01/01/2021	\$	-
Lauderdale County						
	5.00%	4900	00097	01/01/2021	\$	-
Lawrence County						
	5.00%	5000	00099	01/01/2021	\$	-
Lewis County						
	7.00%	5100	00101	01/01/2021	\$	-
Lincoln County						
Fayetteville	5.00%	5200	00103	01/01/2021	\$	-
	8.50%	5201	25920	01/01/2021	\$	-
Loudon County						
Loudon City	5.00%	5300	00105	01/01/2021	\$	-
Lenoir City	5.00%	5301	43780	01/01/2021	\$	-
	10.00%	5302	41760	01/01/2021	\$	-
Macon County						
	5.00%	5600	00111	01/01/2021	\$	-
Madison County						
Jackson	5.00%	5700	00113	01/01/2021	\$	-
	5.00%	5701	37640	01/01/2021	\$	-
Marion County						
Kimball	5.00%	5800	00115	01/01/2021	\$	-
Monteagle - Marion County	5.00%	5802	39400	01/01/2021	\$	-
	5.00%	5807	95807	01/01/2021	\$	-

Tennessee Occupancy Tax Rates

Marshall County		7.00%	5900	00117	01/01/2021	\$	-
Maury County		5.00%	6000	00119	01/01/2021	\$	-
	Columbia	5.00%	6001	16540	01/01/2021	\$	-
	Spring Hill - Maury County	3.00%	6003	96003	01/01/2021	\$	-
McMinn County		5.00%	5400	00107	01/01/2021	\$	-
	Etowah	10.00%	5404	24480	01/01/2021	\$	-
	Sweetwater - McMinn County	7.25%	5406	95406	01/01/2021	\$	-
McNairy County							
	Selmer	5.00%	5501	66940	01/01/2021	\$	-
	Adamsville - McNairy County	5.00%	5502	95502	01/01/2021	\$	-
Meigs County		5.00%	6100	00121	01/01/2021	\$	-
Monroe County		5.00%	6200	00123	01/01/2021	\$	-
	Sweetwater - Monroe County	7.25%	6202	96202	01/01/2021	\$	-
Montgomery County		8.00%	6300	00125	01/01/2021	\$	-
	Clarksville	8.00%	6301	15160	01/01/2021	\$	-
Moore County		3.00%	6400	00127	01/01/2021	\$	-
Morgan County		5.00%	6500	00129	01/01/2021	\$	-
	Oliver Springs - Morgan County	5.00%	6503	96503	01/01/2021	\$	-
Obion County		5.00%	6600	00131	01/01/2021	\$	-
	Union City	5.00%	6601	75940	01/01/2021	\$	-
	Samburg	5.00%	6606	66360	01/01/2021	\$	-
	South Fulton	5.00%	6607	69900	01/01/2021	\$	-
Overton County		5.00%	6700	00133	01/01/2021	\$	-
Perry County		5.00%	6800	00135	01/01/2021	\$	-
Polk County		3.00%	7000	00139	01/01/2021	\$	-
	Benton	3.00%	7001	05040	01/01/2021	\$	-
Putnam County		7.00%	7100	00141	01/01/2021	\$	-
	Cookeville	10.00%	7101	16920	01/01/2021	\$	-
Rhea County		5.00%	7200	00143	01/01/2021	\$	-
Roane County		5.00%	7300	00145	01/01/2021	\$	-
	Kingston	10.00%	7301	39620	01/01/2021	\$	-
	Harriman	7.00%	7302	32520	01/01/2021	\$	-
	Oak Ridge - Roane County	5.00%	7303	97303	01/01/2021	\$	-
	Oliver Springs - Roane County	5.00%	7304	97304	01/01/2021	\$	-
Robertson County		7.00%	7400	00147	01/01/2021	\$	-
	Millersville - Robertson County	9.50%	7409	97409	01/01/2021	\$	-
Rutherford County		5.00%	7500	00149	01/01/2021	\$	-
	Murfreesboro	10.00%	7501	51560	01/01/2021	\$	-
	Smyrna	7.50%	7503	69420	01/01/2021	\$	-
	LaVergne	7.50%	7504	41200	01/01/2021	\$	-

Tennessee Occupancy Tax Rates

Scott County		5.00%	7600	00151	01/01/2021	\$	-
Sequatchie County		4.00%	7700	00153	01/01/2021	\$	-
Sevier County		3.00%	7800	00155	01/01/2021	\$	-
	Sevierville	3.00%	7801	67120	01/01/2021	\$	-
	Gatlinburg	3.00%	7802	28800	01/01/2021	\$	-
	Pigeon Forge	2.50%	7803	58080	01/01/2021	\$	-
	Pittman Center	3.00%	7804	58940	01/01/2021	\$	-
Shelby County		5.00%	7900	00157	01/01/2021	\$	-
	Memphis	8.50%	7901	48000	01/01/2021	\$	2.00
	Arlington	10.00%	7902	01740	01/01/2021	\$	-
	Bartlett	5.00%	7903	03440	01/01/2021	\$	-
	Collierville	10.00%	7904	16420	01/01/2021	\$	-
	Germantown	10.00%	7905	28960	01/01/2021	\$	-
	Millington	8.00%	7906	49060	01/01/2021	\$	-
	Lakeland	10.00%	7907	40350	01/01/2021	\$	-
Smith County							
	Carthage	5.00%	8001	11280	01/01/2021	\$	-
	Gordonsville	3.00%	8002	30120	01/01/2021	\$	-
Stewart County		5.00%	8100	00161	01/01/2021	\$	-
Sullivan County							
	Bristol	5.00%	8202	08540	01/01/2021	\$	-
	Kingsport - Sullivan County	7.00%	8204	98204	01/01/2021	\$	-
	Johnson City - Sullivan County	7.00%	8206	98206	01/01/2021	\$	-
Sumner County		5.00%	8300	00165	01/01/2021	\$	-
	Gallatin	8.00%	8301	28540	01/01/2021	\$	-
	Hendersonville	7.75%	8305	33280	01/01/2021	\$	-
	White House - Sumner County	5.00%	8306	98306	01/01/2021	\$	-
	Goodlettsville - Sumner County	8.00%	8307	98307	01/01/2021	\$	-
	Millersville - Sumner County	7.50%	8308	98308	01/01/2021	\$	-
Tipton County		5.00%	8400	00167	01/01/2021	\$	-
	Covington	5.00%	8401	17680	01/01/2021	\$	-
	Atoka	5.00%	8402	02340	01/01/2021	\$	-
	Munford	5.00%	8407	51540	01/01/2021	\$	-
Trousdale County		3.00%	8500	00169	01/01/2021	\$	-
Unicoi County		5.00%	8600	00171	01/01/2021	\$	-
	Erwin	7.50%	8601	24360	01/01/2021	\$	-
Union County		5.00%	8700	00173	01/01/2021	\$	-
Van Buren County		7.00%	8800	00175	01/01/2021	\$	-
Warren County		5.00%	8900	00177	01/01/2021	\$	-
	McMinnville	10.00%	8901	45100	01/01/2021	\$	-
Washington County							
	Jonesborough	5.00%	9001	38540	01/01/2021	\$	-
	Johnson City - Washington County	7.00%	9002	99002	01/01/2021	\$	-

Tennessee Occupancy Tax Rates

Wayne County		5.00%	9100	00181	01/01/2021	\$	-
Weakley County		5.00%	9200	00183	01/01/2021	\$	-
	McKenzie - Weakley County	5.00%	9206	99206	01/01/2021	\$	-
White County		5.00%	9300	00185	01/01/2021	\$	-
Williamson County		4.00%	9400	00187	01/01/2021	\$	-
	Franklin	8.00%	9401	27740	01/01/2021	\$	-
	Fairview	9.00%	9402	25440	01/01/2021	\$	-
	Brentwood	8.00%	9403	08280	01/01/2021	\$	-
	Spring Hill - Williamson County	3.00%	9404	99404	01/01/2021	\$	-
Wilson County		5.00%	9500	00189	01/01/2021	\$	-
	Lebanon	9.00%	9501	41520	01/01/2021	\$	-
	Mount Juliet	4.00%	9503	50780	01/01/2021	\$	-