



December 4, 2020

City of Sevierville Hospitality Tax Payor:

THIS NOTICE DOES NOT PERTAIN TO HOTELS AND MOTELS

Effective January 1, 2021 the TN Dept of Revenue will require short-term rental unit marketplaces to collect and remit local occupancy taxes for short-term rental units rented through a marketplace. Short-term rental unit marketplaces are businesses that receive compensation for providing a platform through which customers rent short-term, residential rental units, such as homes, apartments, and condos from third parties. This does not include hotels, motels, and bed and breakfasts.

All rentals that are not handled through a marketplace must be reported and remitted directly to the City of Sevierville.

For more information please visit seviervilletn.org or the Tennessee Department of Revenue at revenue.support.tn.gov.

Thank You,

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