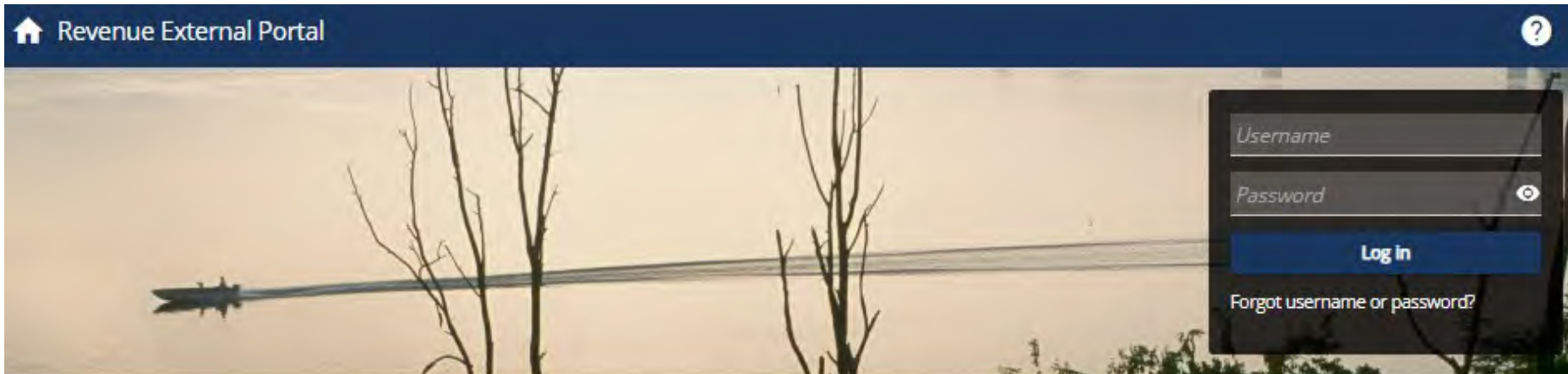




Revenue External Portal Tools

Revenue External Portal

- The Department's Revenue External Portal (REP) was created to provide local governments access to current and historical data.
- The REP can be accessed via <https://tntap.tn.gov/REP/>.



By logging in, you confirm you have read the terms and conditions below, you understand them, and that you agree to be bound by them.

1. I acknowledge my official duties may involve access to state tax returns, tax information, and/or tax administration information. I have been advised state tax information requires special protection and may only be accessed, used, or disclosed in the performance of my official duties
2. I have received and read copies of portions of the Tennessee Code Annotated which pertain to unauthorized disclosure of state tax returns, tax information, and tax administration information. In particular, I have read and received copies of T.C.A. Sections 67-1-1701-1712. I have been advised it is unlawful to access or disclose state tax returns, tax information, or tax administration information for any purpose not authorized as part of my official duties. I have been advised these disclosure restrictions continue to apply even after my employment ceases. I agree to comply with the Tennessee Code sections as described above.
3. I have been advised of the criminal and/or civil penalties associated with violations of the disclosure statutes as described above.
4. I will not access or disclose any state tax return, tax information, or tax administration information in any manner whatsoever, except to the extent, and in a manner specifically permitted by applicable laws, rules, or regulations.


Revenue External Portal: Report Breakdown

- Using the REP, local governments can access the following reports:

[Menu](#) [Settings](#) [Report Help](#)

Reports

- > [Out of State Percentage Breakdown \(Public Chapter 491\)](#) List of Local Option out of state sales distribution to all municipalities in a county jurisdiction.
- > [Revenue Collection](#) Review the summary of local collections received that are attributed to your jurisdiction.
- > [Sales Collections By Situs](#) View details of sales collections in a particular situs.
- > [Sales Taxpayers by Situs](#) View the list of sales taxpayers registered in the selected situs code.
- > [Business Taxpayers by Situs](#) View a list of business taxpayers registered in the selected situs code.
- > [Business Tax Line Items](#) View business tax return line item details by jurisdiction.
- > [Coal/Mineral Taxpayer By Situs](#) View details of coal and mineral severance collections in a particular situs.
- > [View Letters](#) View letters.

 Local Government portal users should contact Financial Control at Revenue.FinancialControl@tn.gov for any questions.



Out of State Percentage Breakdown Report

- The Out of State Percentage Breakdown report provides the local option sales tax collections derived from out-of-state sales and distributed within a county's jurisdiction.
- To access this report, local governments must select the desired collection month and year.

Local Option Out of State Sales Distribution

Month *
Required ▼

Year *
Required ▼

Filter

Situs	County Situs	Revenue Period	Total Local Option Amount by Destination Rate	Local Option Percentage
-------	--------------	----------------	---	-------------------------

Out of State Percentage Breakdown Report

Local Option Out of State Sales Distribution

Month
07 - July

Year
2022

Search

Total County Out of State Amount
-21,727.57

Less Admin. Costs
244.44

Net County Out of State Amount
-21,483.13

Export

Filter

Situs	County Situs	Revenue Period	Total Local Option Amount by Destination Rate	Local Option Percentage
Tennessee City SITUS	Tennessee County SITUS	31-Jul-2022	-143,167.58	38.61
Tennessee City SITUS		31-Jul-2022	-98,999.21	26.70
Tennessee City SITUS		31-Jul-2022	-50,257.62	13.55
Tennessee City SITUS		31-Jul-2022	-23,343.68	6.30
Tennessee City SITUS		31-Jul-2022	-55,025.83	14.84
			-370,793.92	

Revenue Collection Report

- The Revenue Collection report provides the tax collection totals attributed to a local government's jurisdiction.
- To access this report, local governments must select the collection month and year needed.

Revenue Collection Summary

If you are looking for historical data reports for periods prior to May 2018 for business tax and March 2017 for sales tax, please go to the [Business Intelligence Portal](#) and use your existing login information.

Month ^{*}
Required

Year ^{*}
Required

Revenue Collection Report

Month: 07 - July Year: 2020 Search

Export

Filter:

Collected In	Collections Type	Amount
SITUS #	Local Option - DOR Admin Fee	20,453.82
	Local Option	-1,818,117.50
	Business Tax	-33,395.87
	Hall Income Tax	-16,471.58
	Gasoline 3 Cent	-3,888.60
	Gasoline 1989 Increase	-2,098.62
	Gasoline And Motor Fuel	-13,602.95
	Motor Fuel Improve Act	-6,852.10
	Petroleum Special	-1,397.82
	TV Telecom	-3,147.36
	Liquor by the Drink	-8,801.00
	State Sales	-70,955.08
12 Rows		-1,958,274.66

Sales Collection by Situs Report

- The Sales Collection by Situs report details the local option sales tax collections and the local occupancy collections in a particular situs, broken down by individual businesses.
- To access this report, local governments must select the desired date, collection type (local option sales tax or local occupancy tax), and the desired situs.



The screenshot shows a web interface for generating a report. It features a form with the following fields:

- Sales Collections** (Section Header)
- Month *** (Dropdown menu): Currently set to *Required*.
- Year *** (Dropdown menu): Currently set to *Required*.
- Collections Type** (Dropdown menu): Currently set to *Local Option*.
- Situs** (Dropdown menu): Currently empty.

A dark blue **Search** button is located at the bottom of the form.

Sales Collection by Situs: Local Option

Sales Collections

Month
07 - July

Year
2022

Collections Type
Local Option

Situs
Tennessee SITUS

Search

Page 1 of 27

Export Filter

Location Id	Name	Address	Filing Period	Amount
	Business 1		30-Jun-2022	-0.97
	Business 2		30-Jun-2022	-75.32
	Business 3		30-Jun-2022	-1.39
	Business 4		30-Jun-2022	-2.09

Sales Collection by Situs: Local Occupancy

Sales Collections

Month
07 - July

Year
2022

Collections Type
Local Occupancy

Situs
Tennessee SITUS

Search

[Export](#)

Location Id	Name	Address	Filing Period	Amount
	Marketplace Facilitator 1		30-Jun-2022	-6,898.80
	Marketplace Facilitator 2		30-Jun-2022	-3,532.27
	Marketplace Facilitator 3		30-Jun-2022	-747.07
				-11,178.14

▼

Sales Taxpayer by Situs Report

- The Sales Taxpayer by Situs report provides a list of taxpayers registered for sales tax in the selected situs code.
- To access this report, local governments must select the desired situs and click 'generate'.

Parameters

If you are looking for historical data reports for periods prior to May 2018 for business tax and March 2017 for sales tax, please go to the [Business Intelligence Portal](#) and use your existing login information.

Situs
Tennessee SITUS

Sales Taxpayers By Situs Export Page 1 of 4

Location Id	Doing Business As	Location Address	Zip Code
Business 1			
Business 2			
Business 3			
Business 4			

Business Taxpayers By Situs Report

- The Business Taxpayer by Situs report provides a list of taxpayers registered for business tax in the selected situs code.
- To access this report, local governments must select the desired situs and click 'generate'.

Parameters

If you are looking for historical data reports for periods prior to May 2018 for business tax and March 2017 for sales tax, please go to the [Business Intelligence Portal](#) and use your existing login information.

Situs

Tennessee SITUS

Business Taxpayers By Situs

Export

< Page 1 of 19 >

Filter

Location Id	Doing Business As	Location Address	Zip Code
Business 1			
Business 2			
Business 3			
Business 4			

Business Tax Line Items Report

- The Business Tax Line Items report provides the financial details associated with taxpayers' filed business tax returns.
- The Business Tax Line Item report can be viewed in either a simple or a detailed format. To access either report, local governments must choose either 'simple view' or 'show all columns.'
- The 'simple view' report displays a business's name (DBA), legal name, address, gross sales, deductions, taxable gross, property tax (if available), and business tax due.
- If a local government chooses 'show all columns,' this report includes the addition of the following columns: the situs, business tax classification, the date the return was received, the business's fiscal year, mailing address, final return (yes or no), wholesaler (yes or no), retailer (yes or no), service sales OOS, returned merchandise, interstate commerce, discounts, repossessions, trade in value, subcontractor payment, bad debts, gas tax, motor fuel tax, tobacco tax, beer tax, petroleum products tax, liquified gas tax, wholesaler beer tax, and the bail bonds tax.

Business Tax Line Items Report

- To access this report, local governments must select 'simple view' or 'show all columns', the desired situs, and the desired date.

Business Tax Line Items

Simple View

Show All Columns

Situs ^{*}

Required Required ▼

Fiscal Year End Required

06 - June ▼

Year

2022 ▼

Search

Business Tax Line Items: Simple View

Business Tax Line Items

Export 

Business Name (Doing Business As)	Legal Name	Location Street	Location Zip	Gross Sales	Deductions	Taxable Gross	Property Tax	Tax Due
Business 1				422,500.00	0.00	422,500.00	0.00	423.00
Business 2				3,848.00	0.00	3,848.00	0.00	22.00
Business 3				961,945.00	0.00	961,945.00	0.00	962.00
Business 4				0.00	0.00	0.00	0.00	22.00
Business 5				70,075.00	0.00	70,075.00	0.00	70.00
Business 5				294,437.00	294,437.00	0.00	0.00	22.00

Business Tax Line Items: All Columns

Business Tax Line Items (All Columns)

Export 

Business Name	Legal Name	Location Id	SITUS	Class	Received	Begin Date	End Date	Location Street	Location City	Location State	Location Zip	Mailing Street
Business 1					18-Jul-2022	01-Jul-2021	30-Jun-2022					
Business 2					17-Jan-2023	01-Jul-2021	30-Jun-2022					
Business 3					24-Oct-2022	01-Jul-2021	30-Jun-2022					
Business 4					31-Aug-2022	01-Jul-2021	30-Jun-2022					
Business 5					20-Oct-2022	01-Jul-2021	30-Jun-2022					

Business Tax Line Items: All Columns (cont.)

Business Tax Line Items (All Columns)

Export 

Mailing City	Mailing State	Mailing Zip	Final Return	Wholesale	Retail	Service Sales OOS	Returned Merchandise	Interstate Commerce	Discounts	Repossessions	Trade In Value
			N	N	Y	0.00	0.00	0.00	0.00	0.00	0.00
			N	N	Y	0.00	0.00	0.00	0.00	0.00	0.00
			N	N	Y	0.00	0.00	0.00	0.00	0.00	0.00
			N	N	Y	0.00	0.00	0.00	0.00	0.00	0.00
			N	Y	N	0.00	0.00	38,187.00	0.00	0.00	0.00
			N	N	Y	0.00	0.00	0.00	0.00	0.00	0.00
			N	N	Y	731,700.00	0.00	0.00	0.00	0.00	0.00
			N	N	Y	0.00	0.00	0.00	0.00	0.00	0.00
			N	N	Y	0.00	0.00	0.00	0.00	0.00	0.00

Business Tax Line Items: All Columns (cont.)

Business Tax Line Items (All Columns)

Export 

Subcontractor Payment	Bad Debts	Gas Tax	Motor Fuel Tax	Tobacco Tax Cigs	Tobacco Tax Other	Beer Tax	Petro Products Tax	Liquified Gas Tax	Wholesale Beer Tax	Bail Bonds Tax
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Business Tax Line Items: All Columns (final)

Business Tax Line Items (All Columns)

Export 

Other Deductions	Total Deductions	Gross Sales	Deductions	Taxable Gross	Tax	Property Tax	Tax Due
0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00
0.00	0.00	422,500.00	0.00	422,500.00	423.00	0.00	423.00
0.00	0.00	70,075.00	0.00	70,075.00	70.00	0.00	70.00
0.00	731,700.00	747,163.00	731,700.00	15,463.00	29.00	0.00	29.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	961,945.00	0.00	961,945.00	962.00	0.00	962.00
0.00	0.00	2,392.00	0.00	2,392.00	2.00	0.00	22.00



Coal/Mineral Taxpayer by Situs Report

- The Coal/Mineral Taxpayer by Situs report details the coal and mineral severance tax collections in a particular situs.
- To access this report, local governments must select the desired date, collection type (coal or mineral severance tax), and situs.
- The coal and mineral tax allocations are remitted to local governments quarterly. Thus, the months available to select for the report are March, June, October, and December.

Coal and Mineral Severance Collections

Month *
Required

Year * Required

Collections Type *
Required

Situs *
Required

Coal/Mineral Taxpayer by Situs Report

Coal and Mineral Severance Collections

Month

06 - June

Year

2022

Collections Type

Mineral Severance Tax

Situs

Tennessee SITUS

Search

Export

Filter

Name	Address	Filing Period	Amount
Business 1		31-Mar-2022	-10,306.00
Business 1		30-Apr-2022	-15,599.00
Business 1		31-May-2022	-9,291.00
Administration Fee			1,055.88
			-34,140.12

Revenue External Portal: Letters

- Letters sent to the County Clerk/Trustee regarding allocations can also be viewed in the REP.

Letters

COUNTY CLERK/TRUSTEE

Letters older than 12 months can be found using the search.

[Inbox](#) [Archived](#) [Search](#)

Letters

[Archive All](#)

< Page 1 of 2 >
Filter

Sent	Type	Account	Account ID	Period	
16-Jun-2023	County Local Option				Archive
16-Jun-2023	Business Tax Allocations				Archive
18-May-2023	Business Tax Allocations				Archive
18-May-2023	County Local Option				Archive
18-Apr-2023	County Local Option				Archive
18-Apr-2023	Business Tax Allocations				Archive
17-Mar-2023	County Local Option				Archive
17-Mar-2023	Business Tax Allocations				Archive
16-Feb-2023	County Local Option				Archive





STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Business Tax Allocations

July 24, 2018

Letter ID:
Collection Month: June 2018

Dear County Clerk:

A summary of business tax allocations to your county for June 2018 is shown below. These payments will be disbursed to your county on the 20th of the current month.

Business Tax Collections	(\$18,946.25)	
City/County Clerk \$7.00 Return Fee		(\$399.00)
Minimal Activity License Fee		<u>\$0.00</u>
Collections less Return Fee	(\$18,547.25)	
Transient Vendor Collections	<u>\$0.00</u>	
Amount Subject to 5% Fee	(\$18,547.25)	
City/County Clerk 5% Fee		<u>(\$927.36)</u>
Net Allocations to City/County Clerk		(\$1,326.36)

Net after \$7.00 Return and 5% Fee	(\$17,619.89)	
Local Voluntary Disclosure	<u>(\$149.61)</u>	
Amount Subject to Allocation	(\$17,769.50)	
Trustee/Finance Office Allocation (57%)	(\$10,043.34)	
Less 1.125% State Administrative Cost	<u>(\$114.67)</u>	
Net Allocation to Trustee/Finance Officer		(\$10,078.28)

(Collections are shown as negative amounts.)

Please note that business tax collections within your county may fluctuate periodically, due to additional collections on assessments or reductions as a result of refunds, returned checks, or adjustments.

You may call 615-532-8944 or email Revenue.FinancialControl@tn.gov with any questions. All inquiries should make reference to letter ID

Report Tools

- Each report provided on the REP can be exported into an excel.

Month: 07 - July Year: 2020 Search

Export

Filter

Collected In	Collections Type	Amount
	Local Option - DOR Admin Fee	20,453.82

- The reports can also be sorted and filtered. For example, reports can be sorted by the column data. In the example below, by clicking the 'tax due' column in the Business Tax Line item report, this arranges the report by the amount of tax due in ascending or descending order.

Business Tax Line Items Export

Business Name (Doing Business As)	Legal Name	Location Street	Location Zip	Gross Sales	Deductions	Taxable Gross	Property Tax	Tax Due
Business 1				961,945.00	0.00	961,945.00	0.00	962.00
Business 2				422,500.00	0.00	422,500.00	0.00	423.00
Business 3				70,075.00	0.00	70,075.00	0.00	70.00
Business 4				747,163.00	731,700.00	15,463.00	0.00	29.00

Report Tools

- Reports can also be filtered by searches. For example, if a local government would like to view the registered business taxpayers in a specific location, they can search the location in the filter (zip code, street address, city, etc.).

Parameters

If you are looking for historical data reports for periods prior to May 2018 for business tax and March 2017 for sales tax, please go to the [Business Intelligence Portal](#) and use your existing login information.

Situs

1000-Walt Disney County

Business Taxpayers By Situs

Export

< Page 1 of 2 >

69523

Location Id	Doing Business As	Location Address	Zip Code
Business 1		1863 Fantasy Rd Metroville TN 69523	695238012
Business 2		2331 Bonnet Creek Metroville TN 69523	695230000
Business 3		1114 Chelonia Parkway Metroville TN 69523	695238032
Business 4		386 Sherbeth Rd Metroville TN 69523	695237900
Business 5		1000 Frontierland Ave Metroville TN 69523	695237166
Business 6		5252 Wonderland Trail Metroville TN 69523	695237177

Local Occupancy Tax

- The local occupancy tax, also known as the hotel/motel tax, is a tax imposed by local governments on the privilege of occupancy in any hotel or similar place that provides accommodations for transients.
- The local occupancy tax has historically been collected by local governments.
- PC 787 (2020) established that beginning January 1, 2021, short-term rental unit marketplaces that offer residential dwellings for rent for less than 30 continuous days must remit the occupancy tax to the Department (Title 67, Chapter 4, Part 15 of the Tennessee Code)
 - “Short-term rental unit marketplace” means a person or entity, excluding a vacation lodging service, that provides a platform for compensation, through which a third party offers to rent a short-term rental unit to an occupant;

Local Occupancy Annual Certification

- Pub. Chapter 787 (2020), which became effective January 1, 2021, states, “Annually, on a date determined by the department and on a form created and provided by the department, every local government that imposes a tax set out in § 67-4-3302(a)(1)-(4) shall certify and report to the department the tax rate imposed by the local government. In the event of changes to the rate, the local government shall notify the department, in the manner prescribed by the department. The department shall collect the rate information and make the information accessible to the public.”
- The Department makes this certification available on the REP at the beginning of each calendar year for local governments. During this time, after a local government logs into the REP the annual certification should automatically appear.
- In the event of changes to the rates or corrections needed after the annual certification, local governments should provide a copy of the ordinance or resolution to Revenue.FinancialControl@tn.gov.
- **As of September 21st, 31% of counties have not certified and 24% of cities have not certified their local occupancy rates.**

Local Occupancy Annual Certification

Annual Local Occupancy Tax Rate Certification

BENTON COUNTY CLERK

_*5220

Annual Local Occupancy Tax
Rate Certification

Review and Submit

Local Occupancy on Short-Term Rental Tax Rates

Local Occupancy Tax Rate

5%

Nightly Fee

\$0

Cancel

< Previous

Next >

Local Occupancy Annual Certification

Cities Which the Rate Applies To

Jurisdiction	County Tax Rate Applies	County Nightly Fee Applies
0301 - Camden	<input checked="" type="checkbox"/>	<input type="checkbox"/>
0302 - Big Sandy	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Certification

Pursuant to Tennessee Code Annotated, Section 67-4-1509, local governments that impose a local occupancy tax must certify their tax rates annually.

Please review the displayed tax rate records and certify either Yes that the current records are accurate or No that the current records are not accurate. *

Yes

No



Local Occupancy Annual Certification

Annual Local Occupancy Tax Rate Certification

BENTON COUNTY CLERK

_*5220



Annual Local Occupancy Tax
Rate Certification



Review and Submit

This Annual Local Occupancy Tax Rate Certification submission is ready to submit.

Cancel

< Previous

Submit

Confirmation

Your request has been submitted.

Your confirmation number is: **1-760-785-984**.

If you have questions or need assistance, please contact Financial Control at 615-532-8944.

Print Confirmation

OK

Why should I care?

TENNESSEE
SOUNDS PERFECT



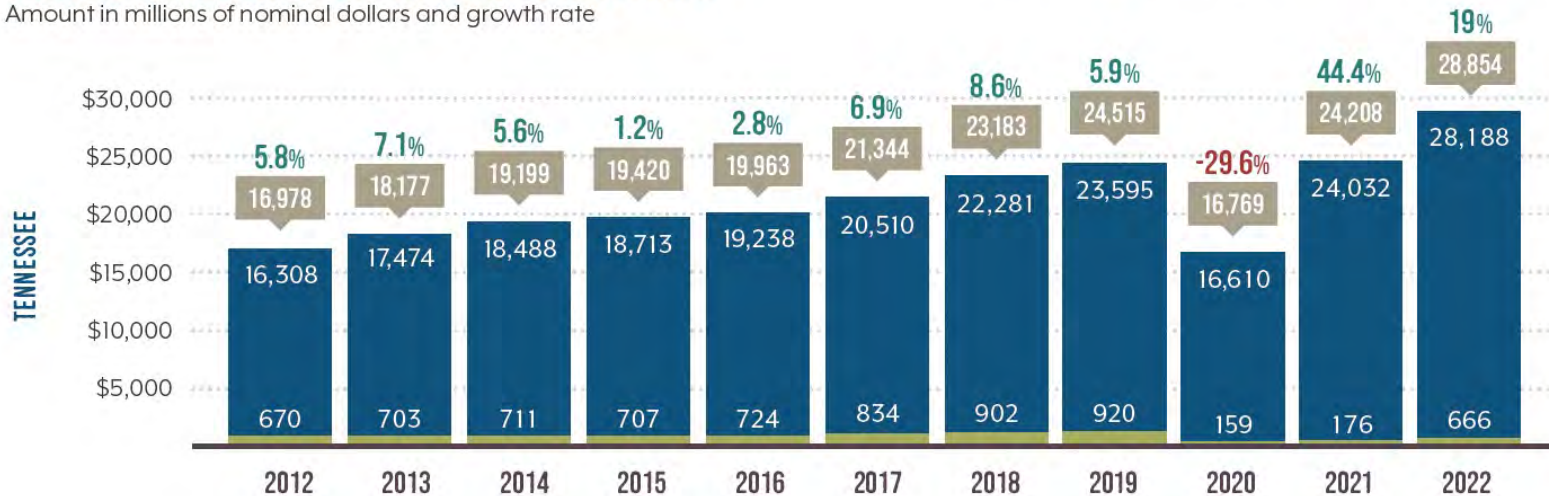
2022 ECONOMIC IMPACT of Travel on Tennessee

Total direct economic impact includes domestic and international travel | Sources: USTA, Tourism Economics

DIRECT VISITOR SPENDING IN TENNESSEE

Amount in millions of nominal dollars and growth rate

■ Total ■ Domestic ■ International



Travelers in Tennessee spend an estimated **\$79 MILLION PER DAY.**

(Accounting for 15% of Tennessee's retail and non-retail sales in 2022.)

All percent change calculations are over 2021, unless otherwise noted.

Travel is an economic driver

TENNESSEE
SOUNDS PERFECT



\$28.9B Direct Visitor Spending



+19% YOY increase

Source: Tourism Economics

A vibrant crowd at a music festival, likely the Memphis in May Music Festival, with confetti and balloons in the air. People are seen taking photos and smiling.

Tennessee saw 141 million visitors in 2022



+10.5% YOY increase

Source: Tourism Economics

TENNESSEE
SOUNDS PERFECT

Memphis in May Music Festival, Memphis

Photo Credit: Dawn Majors

A wide-angle, high-angle photograph of a grand, ornate theater. The audience is seated in a large, curved auditorium, filling the lower two-thirds of the frame. The stage is visible on the right, with a few performers and musical equipment. The theater's interior is highly decorative, featuring a blue and gold patterned ceiling, gold-leafed walls, and a large, ornate chandelier. The text is overlaid in the center of the image.

\$1.8B in state
\$1.1B in local
tax revenue

TENNESSEE
SOUNDS PERFECT

Tennessee Theatre, Knoxville

Photo Credit: Tennessee Theatre

A hiker is crossing a log bridge in a lush, green forest. The bridge is made of a single large log supported by several vertical posts. The hiker is wearing a plaid shirt and shorts. The forest is dense with tall trees and green foliage. The text is overlaid on the image in a large, white, sans-serif font.

\$1,100
average annual tax
savings for Tennessee
households

**Why the emphasis
on occupancy
taxes?**

\$475M

State Sales & Use Taxes (7%)

\$173M

Local Options Taxes (AVG 2.55%)

\$349M

Occupancy Taxes

41.1M

Hotel & Short-Term
Rental Nights Sold

Sources: AirDNA & STR

\$165.41 ADR

Combined hotel and short-term
rental average daily rate

Sources: Tourism Economics Symphony Platform
AirDNA & STR

Overnight visitors spent an average
of **\$317** dollars; compared to
\$111 per day visitor.

Sources: Tourism Economics,
Longwoods International

Heads in beds increase impact

TENNESSEE
SOUNDS PERFECT

Day Visitor

Overnight Visitor

Spending – Lodging	\$0.00
Spending - Other	\$111.00
State Sales Taxes (7%)	\$7.77
Local Options Tax (2.55% AVG)	\$2.83
Local Occupancy Tax (5% AVG)	\$0.00

Spending - Lodging	\$100.00
Spending - Other	\$217.00
State Sales Taxes (7%)	\$22.19
Local Options Tax (2.55% AVG)	\$8.08
Local Occupancy Tax (5% AVG)	\$5.00

Total Taxes **\$10.60**

Total Taxes **\$35.27**

Growing tax revenue at all levels





Obion County Case Study

- Economic impact increased \$45M in 2011 to **\$75M in 2022** (+67%)
- 3 new hotels since 2019
- Repealed old tax & adopted new county-wide 4% hotel/motel tax in 2021
- +\$284K FY22 YOY (+592%)
- TDTD & Rev worked together in 2022 to update records and started collecting short-term rental taxes
- Doubled short-term rental collections Jan-June 2023 YOY



Grundy County Case Study

Visitor spending up 72% in
10 years

Lodging revenue up from
\$90K in 2020 to \$252K in 22

Three new hotels in pipeline

Found over \$120,000/year
county was missing in short-
term rental taxes

Potential to increase
collections 25% in first year

TENNESSEE
SOUNDS PERFECT

Fiery Gizzard Trail at South
Cumberland State Park, Tracy City

**Help unlock this
impact in your
communities**

TENNESSEE
SOUNDS PERFECT

Educate Yourself

If your county or municipality
doesn't have an occupancy
tax...

- Look at TCA 67-4-14 & 15 to
learn more.
- Connect with MTAS/CTAS

Clarifies definition of “hotel” to include (among other things):

- short-term rentals
- private/public/government-owned hotels

Removes restriction on county/city stacks

Allows for enactment through ordinance or resolution

Designates funding for tourism

Enables Dept of Revenue to collect from online short-term rental marketplaces

Changes and benefits to TCA

TENNESSEE
SOUNDS PERFECT

Consider the Benefit

If your city/municipality has an occupancy tax...

- Is there a strategic reason to adopt the new TCA?

Maximize Your Impact

If your county or municipality recently implemented a tax...

- Send Dept of Revenue the signed resolution.
- Start collected short-term rental taxes from online marketplaces

Check Your Rates

Make sure your rates are
correct with Dept of Rev.

Local Occupancy Tax Rates



Special Tax Jurisdiction denotes a city with boundaries in more than one county.

Jurisdiction Type

County

City



Download Data

Local Occupancy Tax Report

County	City	Jurisdiction Type	Situs	Effective Date	City Nightly Fee	City Tax Rate	County Nightly Fee	County Tax Rate	Total Nightly Fee	Total Tax Rate
Anderson	n/a	County	0100	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Bedford	n/a	County	0200	1/1/2021	n/a	n/a	n/a	7.00%	n/a	7.00%
Benton	n/a	County	0300	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Bledsoe	n/a	County	0400	1/1/2023	n/a	n/a	n/a	4.00%	n/a	4.00%
Blount	n/a	County	0500	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Bradley	n/a	County	0600	1/1/2021	n/a	n/a	n/a	7.00%	n/a	7.00%
Campbell	n/a	County	0700	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Cannon	n/a	County	0800	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Carroll	n/a	County	0900	1/1/2021	n/a	n/a	n/a	n/a	n/a	0.00%
Carter	n/a	County	1000	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Cheatham	n/a	County	1100	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Chester	n/a	County	1200	1/1/2021	n/a	n/a	n/a	4.00%	n/a	4.00%
Claiborne	n/a	County	1300	1/1/2021	n/a	n/a	n/a	3.00%	n/a	3.00%
Clay	n/a	County	1400	1/1/2021	n/a	n/a	n/a	2.50%	n/a	2.50%
Cocke	n/a	County	1500	1/1/2021	n/a	n/a	n/a	3.00%	n/a	3.00%
Coffee	n/a	County	1600	1/1/2021	n/a	n/a	n/a	2.50%	n/a	2.50%
Crockett	n/a	County	1700	1/1/2021	n/a	n/a	n/a	5.00%	n/a	5.00%
Cumberland	n/a	County	1800	1/1/2021	n/a	n/a	n/a	7.50%	n/a	7.50%

Take the survey

Have someone from your
county and municipalities
complete our survey.

TENNESSEE
SOUNDS PERFECT

County



surveymonkeys.com/r/CCNB58N

Municipality



surveymonkeys.com/r/CCMLZ75

Scan to access the survey

Questions

Tourism: Josh.Gibson@tn.gov

Revenue:

Autumn.Cole@tn.gov

Local government portal users should contact the Department of Revenue's division of Financial Control for any questions pertaining to the REP at Revenue.FinancialControl@tn.gov.