

Tennessee Taxes and Rates				
<u>Tax</u>	<u>Tax Rates</u>	<u>Filing Frequency</u>	<u>Due Date</u>	<u>Link</u>
Alcoholic Beverage Taxes	Alcoholic Beverage Tax Distilled Spirits - \$4.40 per gallon Wine - \$1.21 per gallon Alcoholic Beverage Enforcement \$0.15 per case of alcoholic beverage	Monthly	15th day of the following month	Alcohol Taxes
Automobile Rental Surcharge Tax	3% of gross proceeds	Quarterly	15th day of the following month after quarter	Auto Rental Surcharge
Bail Bond Tax	\$12 per bail bond	Quarterly	25th day of the following month after quarter	Bail Bond Tax
Beer Barrelage Tax	\$4.29 per 31 - gallon barrel	Monthly	20th day of the following month	Beer Barrelage
Beer Wholesale Tax	17% of the wholesale selling price	Monthly	20th day of the following month	Beer Wholesale
Business Tax	Business owners should contact their county clerk for tax rates and payment information	Annual	Varies by business classification	Business Tax
Coin-Operated Amusement Tax	Level one license - \$500 (50 machines or less) Level two license - \$1,000 (51 - 100 machines) Level three license - \$2,000 (more than 200 machines) Individual machine license - \$10	Annual	July 1st \$10 tax due before machine is put in service and annually thereafter	Coin-Op
Franchise & Excise Tax	Franchise tax - .25% of the greater of net worth or real and tangible property (minimum \$100) Excise tax - 6.5% of Tennessee taxable income	Annual	15th day of the 4th month following the close of books and records	Franchise and Excise Tax
Gift Tax	Graduated rates from 5.5% to 16%	Annual	April 15th of following year	Gift Tax

Gross Receipts Tax: Bottlers	<i>1.9% of gross receipts</i>	Annual	August 1st each year	Gross Receipts: Bottlers
Gross Receipts Tax: Utilities	<i>3% of the gross receipts from intrastate business Persons in the business of manufacturing gas, distributing manufactured gas or natural gas pay an amount of 1.5% of the gross receipts.</i>	Annual	August 1st each year	Gross Receipts: Utilities
Gross Receipts Tax: Vending	<i>Tax on gross receipts from machines product sales - 1.5% for non-tobacco sales; 2.5% for tobacco sales</i>	Quarterly	20th of the month following end of calendar quarter	Gross Receipts: Vending
Individual Income Tax	<i>6% of Tennessee taxable income</i>	Annual	April 15th of following year	Individual Income Tax
Inheritance Tax	<i>Anything over the exemptions are the following rates: First \$40,000 5.5% Next \$40,000 - \$240,000 6.5% Next \$240,000 - \$440,000 7.5% \$440,000 and over 9.5%</i>	Upon death of decedent	9 months after death; one year extension available	Inheritance Tax
Liquor-by-the-drink Tax	<i>15% of gross receipts</i>	Monthly	15th day of the following month	LBD Tax
Litigation Tax	<i>Tax on certain court cases, including certain fines & fees.</i>	Monthly	15th/following month	Litigation Tax & Fees Returns
Marriage License Tax	<i>Tax charged on marriage licenses - generally \$15 plus \$60 additional fee.</i>	Monthly	15th day of the following month	Marriage License Tax Return
Mixing Bar Tax	<i>15% of gross receipts</i>	Monthly	20th day of the following month	Mixing Bar Tax
Motor Fuel Taxes: Special Tax	<i>\$0.01 per gallon</i>	Monthly	20th day of the following month	Motor Fuel: Special Tax
Motor Fuel Taxes: Environmental Assurance Fee	<i>\$0.004 per gallon</i>	Monthly	20th day of the following month	Motor Fuel: Environmental Fee
Motor Fuel Taxes: Gasoline Tax	<i>\$0.20 per gallon</i>	Monthly	20th day of the following month	Motor Fuel: Gasoline Tax

Motor Fuel Taxes: Diesel Tax	<i>Clear diesel - \$.17 cents per gallon Dyed diesel - tax exempt from motor fuel if used off road</i>	Monthly	20th day of the following month	Motor Fuel: Diesel Tax
Motor Fuel Taxes: LG Tax	\$0.14 per gallon	Annual	July 25th	Motor Fuel: LG Tax
Motor Fuel Taxes: Compressed Natural Gas Tax	\$0.13 cents per gallon	Monthly	25th day of the following month	Motor Fuel: Natural Gas
Motor Fuel Taxes: Export Tax	<i>1/20th of \$0.01 per gallon (If the \$0.01 Special Tax has been paid, then 19/20th of \$0.01 per gallon of the special privilege tax may be credited on a monthly return or alternatively, refunded.</i>	Monthly	20th day of the following month	Motor Fuel: Export Tax
Oil Tax	<i>Motor Oil - \$0.02 per quart</i>	Quarterly	25th day of the following month	Oil Tax
Professional Privilege Tax	\$400	Annual	June 1 - Tax is paid in advance	Professional Tax
Realty Transfer and Mortgage Tax	<i>Realty Transfer: \$.37 per \$100 of purchase price; Mortgage Tax: \$.115 cents per \$100 of mortgage principal, first \$2000 exempt.</i>	Monthly	15th day of the following month	Realty Transfer & Mortgage Tax Return
Sales & Use Tax	<i>State tax - 5.5% on food and food ingredients; 7% on all other tangible personal property. State Single Article - 2.75% on any single item sold in excess of \$1,600 but not more than \$3,200. Use tax rate same as sales tax rate. Local tax - see local tax chart.</i>	Monthly, Quarterly, or Annually	20th/following tax period	Sales & Use Tax
Severance Tax: Coal	\$0.75 per ton severed	Monthly	15th day of the following month	Severance Tax: Coal
Severance Tax: Crude Oil	3% of sales price	Monthly	20th day of the following month	Severance Tax: Crude Oil
Severance Tax: Minerals	<i>up to \$0.15 per ton, rate set by county legislative body</i>	Monthly	15th day of the following month	Severance Tax: Minerals

Severance Tax: Natural Gas	<i>3% of sales price</i>	Monthly	20th day of the second month	Severance Tax: Natural Gas
Television & Telecommunications Tax	TAX RATES	Monthly, Quarterly, or Annually	20th/month following end of period	TV/Telecom Taxes
Tire Tax	<i>\$1.35 tax on each qualified new tire</i>	Quarterly	25th day of the following month after quarter	Tire Tax
Tobacco Taxes	Cigarette Tax - \$.031 per cigarette (\$0.62/pack of 20) Tax on Other Tobacco Products - 6.6% of the wholesale cost	Monthly	15th day of the following month	Tobacco Taxes
Unauthorized Substances Tax	<i>As prescribed by law</i>	As identified by law enforcement	As encountered	Unauthorized Substances Tax