

## PPT-1 - Professional Privilege Tax – Overview

*This article was superseded on September 27, 2022, for tax due on or after June 1, 2023, pursuant to Public Chapter 1083 (2022).*

The professional privilege tax is an occupation tax imposed on people with an active Tennessee license or registration to practice specific professions. The following professionals are required to pay the tax due on June 1, 2020 and thereafter: agent (securities), attorney, broker-dealer, investment advisor, lobbyist, osteopathic physician, physician.

Reference: Tenn. Code Ann. 67-4-1701; 67-4-1702.