

SUT-133 – The CBID Fee – Overview

This article is for informational purposes only and NOT APPLICABLE BEGINNING JULY 1, 2021 due to a law change.

The Central Business Improvement District (CBID) fee is .25% of the sales price of certain tangible personal property and services.

Reference: Important Notice #17-02. Tenn. Code Ann. § 7-88-117.