

## **SUT-37 – Repair Services on Property Shipped into Tennessee for Repair**

***This article is for informational purposes only.***

If a customer ships property into Tennessee for repair, and the individual providing repair services repairs the property and ships it back to the customer when the repair is completed, the individual making repairs must collect Tennessee sales tax on the repair services.

Reference: Tenn. Code Ann. § 67-6-313. Tenn. Comp. R. & Regs. 1320-05-01-.54.