Department of Revenue

Adult Performance Business Tax Notice

Notice #21-08 May 2021

Adult Performance Business Tax Expires July 1, 2021

Adult Performance Business Tax will not Extend past July 1, 2021

Adult performance business tax is a privilege tax due on all admissions to adult performance businesses. This tax was enacted through Public Chapter 764 in 2018.

The Tennessee law governing adult performance business tax includes a provision that repeals this tax on July 1, 2021. Because the law was not amended to extend this repeal date, adult performance business tax will expire on July 1, 2021.

Taxpayers will Remain Liable for Tax Incurred Prior to the Expiration of Adult Performance Business Tax

Although adult performance business tax will not be levied on or after July 1st, taxpayers will remain liable for tax incurred prior to the repeal of the tax.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 67-4-1202.

Disclaimer: The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.