

## LOCAL SALES TAX RATE CHANGE – City of Piperton (Fayette County)

Notice #15-05

Sales and Use Tax

February 2015



### Highlights

- *Effective April 1, 2015, the local sales tax rate changes in the City of Piperton, Tennessee.*
  
- *The new rate is 2.75%.*
  
- *The single article tax rate is also 2.75%, which is applicable to the sales price under certain conditions.*

This notice is intended to provide taxpayers and the general public with information concerning a recent change in the local sales and use tax rate in the City of Piperton located in Fayette County, Tennessee.

Effective April 1, 2015, the governing body of the City of Piperton, Tennessee has increased the local sales tax rate to 2.75%. The tax change comes as a result of voters in the area approving a referendum.

The new rate will apply to all taxable sales of tangible personal property made on or after April 1, 2015. It also applies to the sale of taxable services for billing periods starting on or after April 1, 2015 by sellers located in the City of Piperton.

The corresponding local consumer use tax rate for people in the portion of the City of Piperton, Tennessee also increases to 2.75%.

In the City of Piperton, the local option tax rate is applicable to the first \$1,600 of the sale price of any single article of tangible personal property sold, unless that item is specifically exempted from local tax or taxed at another rate by law. The local tax cap on sales of single articles of tangible personal property will be \$44. The local rate is also applicable to the total sales price of any taxable service.

In addition, there is a state single article tax rate of 2.75% applicable to the sales price, from \$1,600.01 up to and including \$3,200, of any item of tangible personal property.



### References:

T.C.A. § 67-6-702

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.