



# Local Sales and Use Tax Notice

Notice #18-04

March 2018

## Change of Local Tax Rate: Williamson County

### Local Tax Rate Change in Williamson County

On February 6, 2018, voters in Williamson County voted to increase the local sales tax rate to 2.75%. The effective date of the tax rate increase is April 1, 2018.

### Application of the New Tax Rate

The new rate will apply to all taxable sales of tangible personal property made on or after April 1, 2018. It also applies to the sale of taxable services for billing periods starting on or after April 1, 2018. Sellers located in Williamson County and the Williamson County cities of Arrington, Brentwood, College Grove, Fairview, Franklin, Nolensville, Spring Hill, and Thompson Station must collect and remit tax at this new rate.

The city of Fairview had previously increased the local tax rate to 2.75%. This referendum increases the local tax rate to 2.75% in all areas of Williamson County.

The corresponding local consumer use tax rate for people in Williamson County also increases to 2.75%.

This local tax rate increase does not impact sellers located in the portion of the city of Spring Hill located in Maury County. The local tax rate in the

portion of the city of Spring Hill located in Maury County remains 2.25%.

### Single Article Application

The local option tax rate in Williamson County is applicable to the first \$1,600 of the sales 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.

### For More Information

Visit [www.tn.gov/revenue](http://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. § 67-6-702