



Mineral Severance Tax Notice

Notice #25-16

July 2025

Lincoln County Increases Mineral Severance Tax Rate

Mineral Severance Tax Rate Increased

Effective September 1, 2025, the governing body of Lincoln County, Tennessee, has increased the mineral severance tax to 20 cents per ton by means of resolution approved by the county governing body. The new rate will apply to all sand, chert, sandstone, limestone, and gravel severed from the ground on or after September 1, 2025, by persons located in all areas of Lincoln County, Tennessee.

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. § 67-7-201 et seq.

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.