



Revenue Collections

SEPTEMBER 2022

DAVID GERREGANO



Department of
Revenue



TENNESSEE DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF COLLECTED REVENUES

September 2022

PAGE # 1

CLASS OF TAX	September FY 2021	September FY 2022	September FY 2023	September FY 2021- September FY 2022 \$ Change	September FY 2021- September FY 2022 % Change	September FY 2022- September FY 2023 \$ Change	September FY 2022- September FY 2023 % Change
Sales and Use	826,716,787.79	995,361,964.50	1,103,496,833.28	168,645,176.71	20.40%	108,134,868.78	10.86%
Franchise & Excise	499,556,809.58	634,056,799.54	775,667,903.54	134,499,989.96	26.92%	141,611,104.00	22.33%
Business	6,565,497.63	5,753,074.57	7,360,935.22	(812,423.06)	-12.37%	1,607,860.65	27.95%
Gasoline	70,833,806.51	78,432,150.60	73,364,612.23	7,598,344.09	10.73%	(5,067,538.37)	-6.46%
Motor Fuel	25,646,530.26	27,502,855.86	26,993,859.65	1,856,325.60	7.24%	(508,996.21)	-1.85%
Petroleum Special	5,706,509.43	6,298,510.37	6,080,409.88	592,000.94	10.37%	(218,100.49)	-3.46%
Motor Vehicle Registration	28,121,347.20	28,558,993.66	26,206,015.99	437,646.46	1.56%	(2,352,977.67)	-8.24%
Motor Vehicle Title	1,979,213.76	2,115,601.64	2,158,795.42	136,387.88	6.89%	43,193.78	2.04%
Income	705,127.50	127,758.16	260,224.47	(577,369.34)	-81.88%	132,466.31	103.69%
Inheritance, Gift & Estate	132,304.93	27,645.11	15,692.89	(104,659.82)	-79.11%	(11,952.22)	-43.23%
Tobacco	25,363,282.97	20,856,712.84	17,376,862.28	(4,506,570.13)	-17.77%	(3,479,850.56)	-16.68%
Alcoholic Beverage	6,573,405.65	7,006,521.69	7,597,175.57	433,116.04	6.59%	590,653.88	8.43%
Beer	1,692,114.59	1,683,907.48	1,975,255.59	(8,207.11)	-0.49%	291,348.11	17.30%
Mixed Drink (LBD)	7,297,112.95	14,563,440.88	17,127,546.40	7,266,327.93	99.58%	2,564,105.52	17.61%
Privilege	40,577,722.73	49,700,479.74	46,733,437.87	9,122,757.01	22.48%	(2,967,041.87)	-5.97%
Gas & Oil Severance	19,175.84	36,408.00	94,083.04	17,232.16	89.86%	57,675.04	158.41%
TVA	37,621,976.37	34,191,749.06	34,685,304.14	(3,430,227.31)	-9.12%	493,555.08	1.44%
Miscellaneous Taxes	94,132.02	436,892.79	2,768,322.51	342,760.77	364.13%	2,331,429.72	533.64%
TOTAL STATE COLLECTIONS	1,585,202,857.71	1,906,711,466.49	2,149,963,269.97	321,508,608.78	20.28%	243,251,803.48	12.76%
Local Government							
Local Sales Tax	255,487,747.83	303,457,324.05	323,535,865.23	47,969,576.22	18.78%	20,078,541.18	6.62%
Local Business Tax	3,702,122.81	4,559,930.50	7,094,991.03	857,807.69	23.17%	2,535,060.53	55.59%
Local Business Tax Fees	441,981.68	548,124.15	788,368.84	106,142.47	24.02%	240,244.69	43.83%
Mineral Tax	584,694.93	604,878.76	692,090.92	20,183.83	3.45%	87,212.16	14.42%
Coal Severance	0.00	27.45	30.00	27.45	100.00%	2.55	9.29%
TOTAL LOCAL COLLECTIONS	260,216,547.25	309,170,284.91	332,111,346.02	48,953,737.66	18.81%	22,941,061.11	7.42%
TOTAL COLLECTED REVENUE	1,845,419,404.96	2,215,881,751.40	2,482,074,615.99	370,462,346.44	20.07%	266,192,864.59	12.01%



**TENNESSEE DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF COLLECTED REVENUES**

July 2022 - September 2022

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CLASS OF TAX	FY 2021 YTD	FY 2022 YTD	FY 2023 YTD	FY 2021 - FY 2022 \$ Change	FY 2021 - FY 2022 % Change	FY 2022 - FY 2023 \$ Change	FY 2022 - FY 2023 % Change
Sales and Use	2,561,518,311.12	3,098,590,609.89	3,432,319,960.01	537,072,298.77	20.97%	333,729,350.12	10.77%
Franchise & Excise	1,141,716,145.06	830,415,776.52	980,073,877.41	(311,300,368.54)	-27.27%	149,658,100.89	18.02%
Business	33,939,988.34	22,419,749.36	32,651,284.48	(11,520,238.98)	-33.94%	10,231,535.12	45.64%
Gasoline	214,567,439.55	234,167,400.35	223,872,890.24	19,599,960.80	9.13%	(10,294,510.11)	-4.40%
Motor Fuel	76,855,819.44	80,763,833.88	83,271,540.85	3,908,014.44	5.08%	2,507,706.97	3.10%
Petroleum Special	17,179,616.58	18,661,190.44	18,312,208.78	1,481,573.86	8.62%	(348,981.66)	-1.87%
Motor Vehicle Registration	92,872,923.18	89,267,814.18	78,833,364.16	(3,605,109.00)	-3.88%	(10,434,450.02)	-11.69%
Motor Vehicle Title	6,350,867.77	6,328,424.62	6,217,766.04	(22,443.15)	-0.35%	(110,658.58)	-1.75%
Income	97,460,982.57	3,494,625.42	719,987.60	(93,966,357.15)	-96.41%	(2,774,637.82)	-79.40%
Inheritance, Gift & Estate	1,124,898.39	88,799.79	39,319.89	(1,036,098.60)	-92.11%	(49,479.90)	-55.72%
Tobacco	66,477,389.08	59,210,755.55	56,652,685.70	(7,266,633.53)	-10.93%	(2,558,069.85)	-4.32%
Alcoholic Beverage	20,479,712.35	21,701,223.29	22,073,766.83	1,221,510.94	5.96%	372,543.54	1.72%
Beer	5,010,475.57	5,097,256.17	5,187,227.86	86,780.60	1.73%	89,971.69	1.77%
Mixed Drink (LBD)	20,946,452.53	45,089,217.06	51,963,557.69	24,142,764.53	115.26%	6,874,340.63	15.25%
Privilege	116,379,958.75	154,722,326.01	157,147,864.42	38,342,367.26	32.95%	2,425,538.41	1.57%
Gas & Oil Severance	55,166.23	191,687.32	273,552.48	136,521.09	247.47%	81,865.16	42.71%
TVA	97,953,137.61	89,092,442.12	90,504,278.66	(8,860,695.49)	-9.05%	1,411,836.54	1.58%
Miscellaneous Taxes	27,959,242.05	27,488,140.55	28,858,413.47	(471,101.50)	-1.68%	1,370,272.92	4.98%
TOTAL STATE COLLECTIONS	4,598,848,526.17	4,786,791,272.52	5,268,973,546.57	187,942,746.35	4.09%	482,182,274.05	10.07%
Local Government							
Local Sales Tax	794,139,230.77	957,003,904.89	1,050,677,812.47	162,864,674.12	20.51%	93,673,907.58	9.79%
Local Business Tax	27,665,270.28	18,470,091.36	25,456,182.61	(9,195,178.92)	-33.24%	6,986,091.25	37.82%
Local Business Tax Fees	2,952,929.57	2,122,096.48	2,845,389.98	(830,833.09)	-28.14%	723,293.50	34.08%
Mineral Tax	1,858,941.64	1,867,573.15	2,014,738.40	8,631.51	0.46%	147,165.25	7.88%
Coal Severance	15.00	42.45	18,165.67	27.45	183.00%	18,123.22	42693.10%
TOTAL LOCAL COLLECTIONS	826,616,387.26	979,463,708.33	1,081,012,289.13	152,847,321.07	18.49%	101,548,580.80	10.37%
TOTAL COLLECTED REVENUE	5,425,464,913.43	5,766,254,980.85	6,349,985,835.70	340,790,067.42	6.28%	583,730,854.85	10.12%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

September 2022

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CLASS OF TAX	FY 2022	FY 2023	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	798,703,846.62	911,769,511.56	113,065,664.94	14.16%
10102 State Cable TV	385,031.46	341,172.81	(43,858.65)	-11.39%
10103 State Interstate Telecomm Sales	1,447,331.97	1,295,863.68	(151,468.29)	-10.47%
10104 State Sales 1% Increase 2002	132,070,018.52	150,804,464.87	18,734,446.35	14.19%
10105 State Sales Single Article	6,334,897.84	6,769,965.95	435,068.11	6.87%
10106 State Sales Food	41,497,425.88	6,702,145.70	(34,795,280.18)	-83.85%
10107 Prepaid Wireless	1,680,451.33	1,765,471.12	85,019.79	5.06%
10108 Vendor's Compensation	0.00	11,356,801.31	11,356,801.31	100.00%
10109 Transportation Equity	3,644,917.94	2,655,424.78	(989,493.16)	-27.15%
10110 911 Board	9,598,042.94	10,036,011.50	437,968.56	4.56%
TOTAL	995,361,964.50	1,103,496,833.28	108,134,868.78	10.86%
FRANCHISE & EXCISE				
11401-11403 Franchise	148,725,263.05	168,866,967.34	20,141,704.29	13.54%
11501-11503 Excise	284,849,450.79	468,520,304.80	183,670,854.01	64.48%
12101 F&E Est Payments	200,482,085.70	138,280,631.40	(62,201,454.30)	-31.03%
TOTAL	634,056,799.54	775,667,903.54	141,611,104.00	22.33%
BUSINESS				
12001 Counties Tax	0.00	0.00	0.00	0.00%
12002 Cities Tax	0.00	0.00	0.00	0.00%
12003 State Tax	0.00	0.00	0.00	0.00%
12004 County Delinquent	0.00	0.00	0.00	0.00%
12005 City Delinquent	0.00	0.00	0.00	0.00%
12006-12009-Class 1-4	3,689,947.74	6,563,014.39	2,873,066.65	77.86%
12010 Class 5 Industrial Loan & Thrift	143,385.41	21,622.40	(121,763.01)	-84.92%
12011 Transient Vendor, Flea Mkt & Other	0.00	0.00	0.00	0.00%
12012 Audit P & I	1,791,176.34	688,184.44	(1,102,991.90)	-61.58%
12013 Voluntary Disclosure State	128,565.08	88,113.99	(40,451.09)	-31.46%
TOTAL	5,753,074.57	7,360,935.22	1,607,860.65	27.95%
GASOLINE				
10201 Tax	78,382,199.56	73,352,428.45	(5,029,771.11)	-6.42%
10203 Hwy. Users Fuel Permits	49,500.00	9,000.00	(40,500.00)	-81.82%
10205 Penalty & Interest-Reg	451.04	3,183.78	2,732.74	605.88%
10207 Alcohol Fees	0.00	0.00	0.00	0.00%
TOTAL	78,432,150.60	73,364,612.23	(5,067,538.37)	-6.46%
MOTOR FUEL				
10301 Tax Regular Diesel	27,291,664.47	26,730,780.85	(560,883.62)	-2.06%
10302 Regular L. P.	37.40	0.77	(36.63)	-97.94%
10305 Prepaid Diesel	0.00	0.00	0.00	0.00%
10307 Penalty & Interest-Reg.	3,259.03	15,917.00	12,657.97	388.40%
10308 Dyed Fuel	0.00	0.00	0.00	0.00%
10309 Compressed Natural Gas-Dealer Permit	207,894.96	238,317.03	30,422.07	14.63%
10310 Carrier Dyed Fuel	0.00	8,844.00	8,844.00	100.00%
TOTAL	27,502,855.86	26,993,859.65	(508,996.21)	-1.85%
PETROLEUM SPECIAL TAX				
10401 Tax	4,531,199.42	4,373,256.22	(157,943.20)	-3.49%
10402 Penalties & Interest	357.69	1,246.72	889.03	248.55%
10403 Environment Assurance Fee	1,766,953.26	1,705,906.94	(61,046.32)	-3.45%
TOTAL	6,298,510.37	6,080,409.88	(218,100.49)	-3.46%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

September 2022

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CLASS OF TAX	FY 2022	FY 2023	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	22,275,495.61	15,052,693.43	(7,222,802.18)	-32.42%
10502 Drive-Out Tags	503,105.50	468,067.00	(35,038.50)	-6.96%
10503 Temp. Operators Permits	10,142.00	3,657.00	(6,485.00)	-63.94%
10504 Fines	13,525.50	14,052.01	526.51	3.89%
10505 Miscellaneous	0.00	0.00	0.00	0.00%
10506 International Registration	5,149,489.09	9,935,033.56	4,785,544.47	92.93%
10507 Personalized Registration	59,185.00	89,740.00	30,555.00	51.63%
10508 Handicapped Registration	87,748.50	97,681.00	9,932.50	11.32%
10509 Over Weight Truck Fines	159,084.72	84,874.88	(74,209.84)	-46.65%
10510 Inquiry Information Fees	0.00	0.00	0.00	0.00%
10511 Fleet Registration	12,388.57	7,477.36	(4,911.21)	-39.64%
10512 Trip Permits	39,000.00	9,000.00	(30,000.00)	-76.92%
10514 International Reg. (Safety)	132,362.28	255,946.31	123,584.03	93.37%
10530 Electric Vehicle Fee	117,466.89	187,793.44	70,326.55	59.87%
TOTAL	28,558,993.66	26,206,015.99	(2,352,977.67)	-8.24%
MOTOR VEHICLE TITLE	2,115,601.64	2,158,795.42	43,193.78	2.04%
TOTAL	2,115,601.64	2,158,795.42	43,193.78	2.04%
INSURANCE VERIFICATION*	168,900.00	188,325.00	19,425.00	11.50%
TOTAL	168,900.00	188,325.00	19,425.00	11.50%
INCOME				
10601 Pre-Income Tax	(6,697,925.91)	7,080.27	6,705,006.18	100.11%
10602 Tax	6,759,622.52	188,811.21	(6,570,811.31)	-97.21%
10603 Penalties & Interest	66,061.55	64,332.99	(1,728.56)	-2.62%
TOTAL	127,758.16	260,224.47	132,466.31	103.69%
INHERITANCE,GIFT,ESTATE				
11601 Inheritance	25,418.86	15,692.89	(9,725.97)	-38.26%
11602 Gift Tax Class A	2,226.25	0.00	(2,226.25)	-100.00%
11603 Estate Tax	0.00	0.00	0.00	0.00%
11604 Generation Skip	0.00	0.00	0.00	0.00%
11605 Gift Tax Class B	0.00	0.00	0.00	0.00%
11606 Pre-Gift Tax	0.00	0.00	0.00	0.00%
11607 Prepaid Inheritance	0.00	0.00	0.00	0.00%
TOTAL	27,645.11	15,692.89	(11,952.22)	-43.23%
TOBACCO				
11801 Cigarette Stamps	18,654,483.45	15,121,986.17	(3,532,497.28)	-18.94%
11802 Cigar & Other Tobacco Products	2,120,868.39	2,193,281.63	72,413.24	3.41%
11803 Fair Trade Info	15,334.82	12,441.36	(2,893.46)	-18.87%
11804 Licenses-Retail Dealer	500.00	400.00	(100.00)	-20.00%
11805 Licenses-Other	(200.00)	200.00	400.00	200.00%
11808 Penalty	67,201.14	31,634.18	(35,566.96)	-52.93%
11809 LDR Penalty	(1,474.96)	16,918.94	18,393.90	1247.08%
TOTAL	20,856,712.84	17,376,862.28	(3,479,850.56)	-16.68%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	5,316,293.38	5,862,790.80	546,497.42	10.28%
11002 Wine Tax & High Alcohol Beer	1,461,957.33	1,485,941.45	23,984.12	1.64%
11003 Licenses	0.00	0.00	0.00	0.00%
11011 Brand Registration	13,627.41	23,871.55	10,244.14	75.17%
11013 Wine Tax (Winery)	50,557.24	44,910.17	(5,647.07)	-11.17%
11014 Common Spirit Tax	2,623.54	4,504.84	1,881.30	71.71%
11015 Common Spirit Wine Tax	567.88	941.85	373.97	65.85%
11016 Distiller's Tax	4,860.92	5,578.74	717.82	14.77%
11017 Enforcement Tax	86,437.49	97,681.70	11,244.21	13.01%
11018 Wine Enforcement Tax	69,596.50	70,954.47	1,357.97	1.95%
TOTAL	7,006,521.69	7,597,175.57	590,653.88	8.43%
BEER				
10901 Beer Barrellage	1,621,647.65	1,908,071.28	286,423.63	17.66%
10902 Certificate of Registration	263.95	55.00	(208.95)	-79.16%
10905 Penalty & Interest	(830.14)	982.61	1,812.75	218.37%
10906 Wholesale Beer	62,469.38	65,554.40	3,085.02	4.94%
10908 Common Carrier Beer Tax	356.64	592.30	235.66	66.08%
TOTAL	1,683,907.48	1,975,255.59	291,348.11	17.30%
MIXED DRINK (LBD)				
11101 Tax	14,563,440.88	17,127,546.40	2,564,105.52	17.61%
TOTAL	14,563,440.88	17,127,546.40	2,564,105.52	17.61%

*Insurance Verification figures are listed for reporting purposes only.
They are not in the total collection figures.

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

September 2022

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CLASS OF TAX	FY 2022	FY 2023	GAIN OR LOSS	PERCENT
PRIVILEGE				
10701 Realty Transfer	31,543,144.36	31,085,728.90	(457,415.46)	-1.45%
10706 Criminal Injuries Comp	199,598.08	187,035.82	(12,562.26)	-6.29%
10707 Penalties	744.58	515.44	(229.14)	-30.77%
10709 Marriage License	73,159.50	63,330.68	(9,828.82)	-13.43%
10710 Tire Tax	48,132.44	20,103.55	(28,028.89)	-58.23%
10713 Professional Tax	1,602,713.05	236,263.47	(1,366,449.58)	-85.26%
10714 Used Oil	14,718.23	958.32	(13,759.91)	-93.49%
10715 Auto Rental Surcharge	845.61	1,521.91	676.30	79.98%
10716 Realty Mortgage	12,235,241.24	11,343,730.43	(891,510.81)	-7.29%
10717 UCC	1,305,248.27	860,663.21	(444,585.06)	-34.06%
10718 Attorneys Administrative Fee	133,740.58	125,120.69	(8,619.89)	-6.45%
10719 Forfeiture of Bonds	(9,227.73)	125,969.06	135,196.79	1465.11%
10720 Sex Offenders	5,905.63	6,397.60	491.97	8.33%
10721 Domestic Violence	50.00	142.50	92.50	185.00%
10726 Bail Bond Fee	21,740.99	64,578.80	42,837.81	197.04%
10727 Aggravated Assault	4,521.03	1,242.62	(3,278.41)	-72.51%
10728 Marriage License Increase 2002	226,980.00	199,752.62	(27,227.38)	-12.00%
10729 Drug Violation Cases	9,403.31	7,352.02	(2,051.29)	-21.81%
10730 Sexual Assault	6,804.81	5,718.77	(1,086.04)	-15.96%
10731 Drug Violation -No Treatment	95,801.73	98,510.05	2,708.32	2.83%
10733 Municipal Training Education	25,772.42	30,003.78	4,231.36	16.42%
10734 Blood Alcohol	236,527.27	255,098.23	18,570.96	7.85%
10735 Litigation	1,305,675.09	1,384,178.46	78,503.37	6.01%
10736 Alcohol Drug Treatment Fee	113,381.47	109,773.14	(3,608.33)	-3.18%
10737 Drag Racing Fine	222.06	72.58	(149.48)	-67.32%
10738 Drug Testing Fee	277,222.19	275,365.20	(1,856.99)	-0.67%
10739 Victim Notification Fund	54,801.58	53,297.29	(1,504.29)	-2.74%
10741 Ignition Interlock Device	40,576.99	42,238.60	1,661.61	4.09%
10742 Cash Bond Forfeiture	93,030.59	106,273.83	13,243.24	14.24%
10743 Criminal Judicial Education	22,534.51	21,418.45	(1,116.06)	-4.95%
10744 P. Defender/D. Attorney Expungement	67.61	0.00	(67.61)	-100.00%
10745 Enviromental Fees	8,077.22	17,703.82	9,626.60	119.18%
10746 Human Trafficking GenFd	0.00	0.00	0.00	0.00%
10747 Motor Vehicle Recycler	0.00	0.00	0.00	0.00%
10748 Human Trafficking LawEnf	0.00	0.00	0.00	0.00%
10749 Human Trafficking D.A.Gen	0.00	0.00	0.00	0.00%
10750 Fantasy Sports	177.21	0.00	(177.21)	-100.00%
10751 Vet Drug Violation	2,377.72	3,269.64	891.92	37.51%
10752 Advanced Age Adult Abuse Violations	0.00	0.00	0.00	0.00%
10753 Telecom	0.00	25.27	25.27	100.00%
10754 Adult Performance Business Tax	0.00	0.00	0.00	0.00%
10755 Pharmacy Board Fine	740.40	83.12	(657.28)	-88.77%
10756 Medical Board Fine	0.00	0.00	0.00	0.00%
10757 Forfeiture of Property	0.00	0.00	0.00	0.00%
10758 Crime Impersonation First Response or Police	0.00	0.00	0.00	0.00%
10759 Crime Exposure HBV/HCV & Suicide	0.00	0.00	0.00	0.00%
10760 Misrepresentation of TennCare	0.00	0.00	0.00	0.00%
10761 Confinement Cost of Juveniles	29.70	0.00	(29.70)	-100.00%
10762 OCJP Child Like Doll Fine	0.00	0.00	0.00	0.00%
TOTAL	49,700,479.74	46,733,437.87	(2,967,041.87)	-5.97%
Gas & Oil Severance				
11301-11302 Tax	36,408.00	94,083.04	57,675.04	158.41%
TOTAL	36,408.00	94,083.04	57,675.04	158.41%
TVA IN LIEU				
TOTAL	34,191,749.06	34,685,304.14	493,555.08	1.44%
MISCELLANEOUS TAXES:				
Unauthorized Substance				
14801 Marijuana	0.00	0.00	0.00	0.00%
14802 Cocaine	0.00	0.00	0.00	0.00%
14803 Other Drugs	0.00	0.00	0.00	0.00%
14804 Alcohol	0.00	0.00	0.00	0.00%
14805 Penalty & Interest	0.00	0.00	0.00	0.00%
14806 Stamps	0.00	0.00	0.00	0.00%
TOTAL	0.00	0.00	0.00	0.00%
GROSS RECEIPTS				
10801 Bottlers	306,445.93	2,070,354.57	1,763,908.64	575.60%
10802 Gas, Water, Power & Light	6,713.00	29,507.78	22,794.78	339.56%
10803 Mixing Bars, Clubs, etc.	18,213.00	10,694.00	(7,519.00)	-41.28%
10809 Vending Machines	16.17	0.00	(16.17)	-100.00%
10810 Bottlers	91,742.77	627,490.63	535,747.86	583.97%
TOTAL	423,130.87	2,738,046.98	2,314,916.11	547.09%
COIN AMUSEMENT				
11901 Coin Tax	5,607.32	15,680.00	10,072.68	179.63%
11902 Penalty & Interest	(474.41)	1,995.53	2,469.94	520.63%
11904 License Fee	8,629.01	12,600.00	3,970.99	46.02%
TOTAL	13,761.92	30,275.53	16,513.61	119.99%
TOTAL MISC.TAXES	436,892.79	2,768,322.51	2,331,429.72	533.64%
GRAND TOTAL	1,906,711,466.49	2,149,963,269.97	243,251,803.48	12.76%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

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CLASS OF TAX	FY 2022	FY 2023	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	2,480,976,540.82	2,750,927,726.57	269,951,185.75	10.88%
10102 State Cable TV	1,197,236.92	1,045,195.07	(152,041.85)	-12.70%
10103 State Interstate Telecomm Sales	4,690,443.77	4,376,380.81	(314,062.96)	-6.70%
10104 State Sales 1% Increase 2002	410,384,553.66	455,082,140.67	44,697,587.01	10.89%
10105 State Sales Single Article	19,026,183.99	19,920,293.10	894,109.11	4.70%
10106 State Sales Food	137,094,483.46	126,926,356.85	(10,168,126.61)	-7.42%
10107 Prepaid Wireless	7,142,610.13	7,541,667.23	399,057.10	5.59%
10108 Vendor's Compensation	0.00	23,284,513.57	23,284,513.57	100.00%
10109 Transportation Equity	8,855,663.38	13,318,933.69	4,463,270.31	50.40%
10110 911 Board	29,222,893.76	29,896,752.45	673,858.69	2.31%
TOTAL	3,098,590,609.89	3,432,319,960.01	333,729,350.12	10.77%
FRANCHISE & EXCISE				
11401-11403 Franchise	238,363,392.52	274,675,984.59	36,312,592.07	15.23%
11501-11503 Excise	466,396,215.88	747,999,882.91	281,603,667.03	60.38%
12101 F&E Est Payments	125,656,168.12	(42,601,990.09)	(168,258,158.21)	-133.90%
TOTAL	830,415,776.52	980,073,877.41	149,658,100.89	18.02%
BUSINESS				
12001 Counties Tax	0.00	0.00	0.00	0.00%
12002 Cities Tax	0.00	0.00	0.00	0.00%
12003 State Tax	0.00	0.00	0.00	0.00%
12004 County Delinquent	0.00	0.00	0.00	0.00%
12005 City Delinquent	0.00	0.00	0.00	0.00%
12006-12009-Class 1-4	17,887,139.68	27,207,907.89	9,320,768.21	52.11%
12010 Class 5 Industrial Loan & Thrift	238,448.62	235,519.22	(2,929.40)	-1.23%
12011 Transient Vendor, Flea Mkt & Other	0.00	0.00	0.00	0.00%
12012 Audit P & I	3,598,928.88	4,438,166.68	839,237.80	23.32%
12013 Voluntary Disclosure State	695,232.18	769,690.69	74,458.51	10.71%
TOTAL	22,419,749.36	32,651,284.48	10,231,535.12	45.64%
GASOLINE				
10201 Tax	234,086,201.06	223,797,537.28	(10,288,663.78)	-4.40%
10203 Hwy. Users Fuel Permits	72,000.00	70,500.00	(1,500.00)	-2.08%
10205 Penalty & Interest-Reg	9,199.29	4,852.96	(4,346.33)	-47.25%
10207 Alcohol Fees	0.00	0.00	0.00	0.00%
TOTAL	234,167,400.35	223,872,890.24	(10,294,510.11)	-4.40%
MOTOR FUEL				
10301 Tax Regular Diesel	79,365,738.51	81,893,870.13	2,528,131.62	3.19%
10302 Regular L. P.	51,026.68	53,144.57	2,117.89	4.15%
10305 Prepaid Diesel	0.00	0.00	0.00	0.00%
10307 Penalty & Interest-Reg.	12,309.70	13,788.98	1,479.28	12.02%
10308 Dyed Fuel	0.00	0.00	0.00	0.00%
10309 Compressed Natural Gas-Dealer Permit	615,424.95	666,793.05	51,368.10	8.35%
10310 Carrier Dyed Fuel	719,334.04	643,944.12	(75,389.92)	-10.48%
TOTAL	80,763,833.88	83,271,540.85	2,507,706.97	3.10%
PETROLEUM SPECIAL TAX				
10401 Tax	13,425,262.48	13,170,713.70	(254,548.78)	-1.90%
10402 Penalties & Interest	1,257.56	1,191.15	(66.41)	-5.28%
10403 Environment Assurance Fee	5,234,670.40	5,140,303.93	(94,366.47)	-1.80%
TOTAL	18,661,190.44	18,312,208.78	(348,981.66)	-1.87%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

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CLASS OF TAX	FY 2022	FY 2023	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	66,248,894.59	54,202,932.78	(12,045,961.81)	-18.18%
10502 Drive-Out Tags	1,610,530.10	1,480,101.00	(130,429.10)	-8.10%
10503 Temp. Operators Permits	32,307.00	10,749.00	(21,558.00)	-66.73%
10504 Fines	58,436.24	36,116.61	(22,319.63)	-38.19%
10505 Miscellaneous	0.00	0.00	0.00	0.00%
10506 International Registration	19,409,126.41	21,134,236.88	1,725,110.47	8.89%
10507 Personalized Registration	163,310.00	281,050.00	117,740.00	72.10%
10508 Handicapped Registration	265,758.00	273,325.00	7,567.00	2.85%
10509 Over Weight Truck Fines	538,987.90	311,182.85	(227,805.05)	-42.27%
10510 Inquiry Information Fees	0.00	0.00	0.00	0.00%
10511 Fleet Registration	48,572.35	14,512.94	(34,059.41)	-70.12%
10512 Trip Permits	81,000.00	57,000.00	(24,000.00)	-29.63%
10514 International Reg. (Safety)	498,313.57	543,057.76	44,744.19	8.98%
10530 Electric Vehicle Fee	312,578.02	489,099.34	176,521.32	56.47%
TOTAL	89,267,814.18	78,833,364.16	(10,434,450.02)	-11.69%
MOTOR VEHICLE TITLE				
TOTAL	6,328,424.62	6,217,766.04	(110,658.58)	-1.75%
INSURANCE VERIFICATION*				
TOTAL	493,150.00	558,500.00	65,350.00	13.25%
INCOME				
10601 Pre-Income Tax	(7,044,601.17)	(35,495.41)	7,009,105.76	99.50%
10602 Tax	10,321,567.59	547,537.76	(9,774,029.83)	-94.70%
10603 Penalties & Interest	217,659.00	207,945.25	(9,713.75)	-4.46%
TOTAL	3,494,625.42	719,987.60	(2,774,637.82)	-79.40%
INHERITANCE,GIFT,ESTATE				
11601 Inheritance	66,566.04	16,805.27	(49,760.77)	-74.75%
11602 Gift Tax Class A	22,226.25	22,514.62	288.37	1.30%
11603 Estate Tax	7.50	0.00	(7.50)	-100.00%
11604 Generation Skip	0.00	0.00	0.00	0.00%
11605 Gift Tax Class B	0.00	0.00	0.00	0.00%
11606 Pre-Gift Tax	0.00	0.00	0.00	0.00%
11607 Prepaid Inheritance	0.00	0.00	0.00	0.00%
TOTAL	88,799.79	39,319.89	(49,479.90)	-55.72%
TOBACCO				
11801 Cigarette Stamps	52,714,450.07	50,039,848.08	(2,674,601.99)	-5.07%
11802 Cigar & Other Tobacco Products	6,306,357.53	6,415,563.33	109,205.80	1.73%
11803 Fair Trade Info	43,286.10	41,135.53	(2,150.57)	-4.97%
11804 Licenses-Retail Dealer	3,900.00	7,216.93	3,316.93	85.05%
11805 Licenses-Other	1,292.99	4,685.00	3,392.01	262.34%
11808 Penalty	129,199.82	114,302.48	(14,897.34)	-11.53%
11809 LDR Penalty	12,269.04	29,934.35	17,665.31	143.98%
TOTAL	59,210,755.55	56,652,685.70	(2,558,069.85)	-4.32%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	16,676,619.84	17,140,355.92	463,736.08	2.78%
11002 Wine Tax & High Alcohol Beer	4,306,000.51	4,206,151.93	(99,848.58)	-2.32%
11003 Licenses	0.00	0.00	0.00	0.00%
11011 Brand Registration	80,680.99	79,141.66	(1,539.33)	-1.91%
11013 Wine Tax (Winery)	145,648.98	131,213.16	(14,435.82)	-9.91%
11014 Common Spirit Tax	6,857.28	12,436.19	5,578.91	81.36%
11015 Common Spirit Wine Tax	1,512.45	2,628.52	1,116.07	73.79%
11016 Distiller's Tax	17,953.42	20,137.86	2,184.44	12.17%
11017 Enforcement Tax	260,402.96	281,529.44	21,126.48	8.11%
11018 Wine Enforcement Tax	205,546.86	200,172.15	(5,374.71)	-2.61%
TOTAL	21,701,223.29	22,073,766.83	372,543.54	1.72%
BEER				
10901 Beer Barrellage	4,896,279.30	4,991,997.96	95,718.66	1.95%
10902 Certificate of Registration	813.95	405.00	(408.95)	-50.24%
10905 Penalty & Interest	2,328.23	1,797.18	(531.05)	-22.81%
10906 Wholesale Beer	196,969.52	191,471.43	(5,498.09)	-2.79%
10908 Common Carrier Beer Tax	865.17	1,556.29	691.12	79.88%
TOTAL	5,097,256.17	5,187,227.86	89,971.69	1.77%
MIXED DRINK (LBD)				
11101 Tax	45,089,217.06	51,963,557.69	6,874,340.63	15.25%
TOTAL	45,089,217.06	51,963,557.69	6,874,340.63	15.25%

*Insurance Verification figures are listed for reporting purposes only.
They are not in the total collection figures.

TENNESSEE DEPARTMENT OF REVENUE
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CLASS OF TAX	FY 2022	FY 2023	GAIN OR LOSS	PERCENT
PRIVILEGE				
10701 Realty Transfer	92,033,400.58	97,404,284.61	5,370,884.03	5.84%
10706 Criminal Injuries Comp	600,136.65	543,533.44	(56,603.21)	-9.43%
10707 Penalties	(38,745.65)	2,148.38	40,894.03	105.54%
10709 Marriage License	206,806.58	190,472.66	(16,333.92)	-7.90%
10710 Tire Tax	2,076,403.78	1,983,768.08	(92,635.70)	-4.46%
10713 Professional Tax	6,643,532.92	5,942,174.56	(701,358.36)	-10.56%
10714 Used Oil	224,595.74	235,233.50	10,637.76	4.74%
10715 Auto Rental Surcharge	4,266,150.23	5,342,611.82	1,076,461.59	25.23%
10716 Realty Mortgage	36,567,214.34	34,271,494.38	(2,295,719.96)	-6.28%
10717 UCC	3,300,444.75	3,212,018.56	(88,426.19)	-2.68%
10718 Attorneys Administrative Fee	395,277.31	358,417.99	(36,859.32)	-9.32%
10719 Forfeiture of Bonds	88,530.47	271,003.07	182,472.60	206.11%
10720 Sex Offenders	27,861.43	17,689.89	(10,171.54)	-36.51%
10721 Domestic Violence	277.52	86.95	(190.57)	-68.67%
10726 Bail Bond Fee	337,102.93	337,474.14	371.21	0.11%
10727 Aggravated Assault	10,471.06	4,551.56	(5,919.50)	-56.53%
10728 Marriage License Increase 2002	621,093.07	591,056.49	(30,036.58)	-4.84%
10729 Drug Violation Cases	25,100.49	25,889.78	789.29	3.14%
10730 Sexual Assault	18,398.40	16,017.07	(2,381.33)	-12.94%
10731 Drug Violation -No Treatment	274,497.33	278,895.24	4,397.91	1.60%
10733 Municipal Training Education	80,735.67	74,079.67	(6,656.00)	-8.24%
10734 Blood Alcohol	703,101.39	736,296.84	33,195.45	4.72%
10735 Litigation	3,937,314.88	3,238,039.76	(699,275.12)	-17.76%
10736 Alcohol Drug Treatment Fee	337,939.55	327,653.07	(10,286.48)	-3.04%
10737 Drag Racing Fine	443.28	808.37	365.09	82.36%
10738 Drug Testing Fee	833,303.24	791,599.28	(41,703.96)	-5.00%
10739 Victim Notification Fund	164,865.17	149,913.44	(14,951.73)	-9.07%
10741 Ignition Interlock Device	119,762.27	122,424.43	2,662.16	2.22%
10742 Cash Bond Forfeiture	278,372.61	249,183.40	(29,189.21)	-10.49%
10743 Criminal Judicial Education	69,178.00	60,270.23	(8,907.77)	-12.88%
10744 P. Defender/D. Attorney Expungement	1,209.81	(55.56)	(1,265.37)	-104.59%
10745 Environmental Fees	376,331.15	292,381.51	(83,949.64)	-22.31%
10746 Human Trafficking GenFd	0.00	(55.55)	(55.55)	100.00%
10747 Motor Vehicle Recycler	0.00	(55.54)	(55.54)	100.00%
10748 Human Trafficking LawEnf	0.00	(55.55)	(55.55)	100.00%
10749 Human Trafficking D.A.Gen	0.00	(55.55)	(55.55)	100.00%
10750 Fantasy Sports	64,807.76	58,086.00	(6,721.76)	-10.37%
10751 Vet Drug Violation	6,569.01	7,261.02	692.01	10.53%
10752 Advanced Age Adult Abuse Violations	0.00	(55.58)	(55.58)	100.00%
10753 Telecom	0.00	11,672.14	11,672.14	100.00%
10754 Adult Performance Business Tax	68,552.00	0.00	(68,552.00)	-100.00%
10755 Pharmacy Board Fine	1,260.59	95.33	(1,165.26)	-92.44%
10756 Medical Board Fine	0.00	(55.55)	(55.55)	100.00%
10757 Forfeiture of Property	0.00	(55.55)	(55.55)	100.00%
10758 Crime Impersonation First Response or Police	0.00	(55.55)	(55.55)	100.00%
10759 Crime Exposure HBV/HCV & Suicide	0.00	(55.58)	(55.58)	100.00%
10760 Misrepresentation of TennCare	0.00	(55.55)	(55.55)	100.00%
10761 Confinement Cost of Juveniles	29.70	(55.58)	(85.28)	-287.14%
10762 OCJP Child Like Doll Fine	0.00	(55.55)	(55.55)	100.00%
TOTAL	154,722,326.01	157,147,864.42	2,425,538.41	1.57%
Gas & Oil Severance				
11301-11302 Tax	191,687.32	273,552.48	81,865.16	42.71%
TOTAL	191,687.32	273,552.48	81,865.16	42.71%
TVA IN LIEU	89,092,442.12	90,504,278.66	1,411,836.54	1.58%
TOTAL	89,092,442.12	90,504,278.66	1,411,836.54	1.58%
MISCELLANEOUS TAXES:				
Unauthorized Substance				
14801 Marijuana	0.00	0.00	0.00	0.00%
14802 Cocaine	0.00	0.00	0.00	0.00%
14803 Other Drugs	0.00	0.00	0.00	0.00%
14804 Alcohol	0.00	0.00	0.00	0.00%
14805 Penalty & Interest	0.00	0.00	0.00	0.00%
14806 Stamps	0.00	0.00	0.00	0.00%
TOTAL	0.00	0.00	0.00	0.00%
GROSS RECEIPTS				
10801 Bottlers	16,211,812.65	16,410,721.96	198,909.31	1.23%
10802 Gas, Water, Power & Light	6,477,295.57	7,240,821.28	763,525.71	11.79%
10803 Mixing Bars, Clubs, etc.	56,956.66	38,244.59	(18,712.07)	-32.85%
10809 Vending Machines	(5,021.38)	1,808.36	6,829.74	136.01%
10810 Bottlers	4,678,798.68	4,996,626.28	317,827.60	6.79%
TOTAL	27,419,842.18	28,688,222.47	1,268,380.29	4.63%
COIN AMUSEMENT				
11901 Coin Tax	25,750.87	74,090.00	48,339.13	187.72%
11902 Penalty & Interest	1,536.35	3,532.87	1,996.52	129.95%
11904 License Fee	41,011.15	92,568.13	51,556.98	125.71%
TOTAL	68,298.37	170,191.00	101,892.63	149.19%
TOTAL MISC. TAXES	27,488,140.55	28,858,413.47	1,370,272.92	4.98%
GRAND TOTAL	4,786,791,272.52	5,268,973,546.57	482,182,274.05	10.07%

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX	MIXED DRINK (LBD)			PAGE # 9	
COUNTIES	SEPTEMBER FY 2023	YTD FY 2023	COUNTIES	SEPTEMBER FY 2023	YTD FY 2023
Anderson	43,595.68	129,157.14	Lawrence	8,653.00	31,885.79
Bedford	14,203.00	42,233.81	Lewis	2,610.26	7,758.67
Benton	4,318.66	13,710.92	Lincoln	8,442.00	25,951.15
Bledsoe	518.00	2,394.82	Loudon	37,589.18	119,430.36
Blount	226,474.08	680,014.52	McMinn	15,056.00	44,668.85
Bradley	65,767.90	189,768.79	McNairy	1,368.50	5,441.22
Campbell	47,834.27	151,396.37	Macon	0.00	0.00
Cannon	753.00	2,765.00	Madison	106,209.00	317,841.67
Carroll	5,150.00	14,660.95	Marion	17,769.20	56,536.06
Carter	9,143.00	25,213.21	Marshall	9,036.44	27,546.62
Cheatham	18,593.26	57,261.41	Mauzy	109,377.12	319,997.33
Chester	480.00	1,321.00	Meigs	2,518.00	8,610.00
Claiborne	9,754.87	29,276.82	Monroe	15,416.83	47,883.09
Clay	0.00	0.00	Montgomery	214,472.54	640,643.61
Cocke	7,567.00	22,547.00	Moore	106.49	383.50
Coffee	46,798.41	296,992.78	Morgan	270.00	1,218.00
Crockett	314.00	617.00	Obion	9,234.57	25,214.94
Cumberland	33,555.41	105,253.60	Overton	6,660.00	18,171.02
Davidson	8,998,312.43	27,077,237.99	Perry	322.00	1,131.00
Decatur	1,533.00	6,472.00	Pickett	0.00	0.00
DeKalb	20,687.00	79,461.38	Polk	6,102.00	19,431.00
Dickson	32,245.28	102,927.52	Putnam	89,118.14	264,112.80
Dyer	17,405.95	49,509.29	Rhea	7,744.00	24,779.29
Fayette	6,186.76	18,347.50	Roane	13,908.56	45,060.91
Fentress	1,037.00	3,521.07	Robertson	27,865.14	81,810.94
Franklin	24,254.84	90,382.02	Rutherford	347,874.49	1,085,687.21
Gibson	7,046.00	20,018.34	Scott	2,184.90	5,537.74
Giles	12,556.75	35,974.60	Sequatchie	1,544.00	4,570.00
Grainger	127.00	578.00	Sevier	624,493.17	2,033,996.38
Greene	23,725.70	65,136.92	Shelby	2,066,487.18	6,152,777.15
Grundy	728.00	2,315.00	Smith	3,517.00	10,665.00
Hamblen	29,526.26	90,197.03	Stewart	1,666.60	5,539.54
Hamilton	964,471.32	2,940,231.33	Sullivan	95,135.79	324,302.31
Hancock	0.00	0.00	Sumner	185,082.67	554,034.66
Hardeman	3,520.00	10,090.09	Tipton	17,259.96	51,870.44
Hardin	16,442.91	62,148.43	Trousdale	3,680.17	9,640.36
Hawkins	4,683.71	13,267.40	Unicoi	1,856.00	5,408.00
Haywood	2,639.39	7,862.09	Union	7,838.00	30,943.00
Henderson	4,303.76	12,253.48	Van Buren	2,327.00	7,041.00
Henry	18,387.47	70,503.72	Warren	7,706.48	21,629.20
Hickman	912.00	3,014.00	Washington	174,305.75	544,999.85
Houston	117.00	477.86	Wayne	1,620.00	5,479.00
Humphreys	7,071.84	13,875.49	Weakley	15,004.00	45,132.27
Jackson	4,160.00	13,362.00	White	4,486.53	13,388.52
Jefferson	7,433.00	35,786.88	Williamson	749,471.41	2,320,116.52
Johnson	0.00	1,834.73	Wilson	153,928.44	429,688.59
Knox	1,204,980.98	3,571,171.99			
Lake	0.00	0.00			
Lauderdale	912.00	3,059.84	TOTALS	17,127,546.40	51,963,557.69

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX MOTOR VEHICLE

PAGE # 10

COUNTIES	SETEMBER FY 2023	YTD FY 2023	COUNTIES	SETEMBER FY 2023	YTD FY 2023
ANDERSON	233,006.16	810,437.12	LAWRENCE	76,227.25	310,498.29
BEDFORD	159,599.07	544,803.56	LEWIS	28,668.41	105,412.67
BENTON	44,043.96	154,805.08	LINCOLN	77,489.31	279,124.86
BLEDSON	25,303.78	101,563.66	LOUDON	125,868.72	485,960.13
BLOUNT	342,268.18	1,251,018.82	MCMINN	104,463.85	425,730.06
BRADLEY	202,598.10	772,016.70	MCNAIRY	54,377.04	190,496.68
CAMPBELL	57,828.66	240,597.84	MACON	44,596.05	181,921.37
CANNON	34,537.72	125,588.50	MADISON	294,463.53	1,006,100.93
CARROLL	47,708.64	181,478.36	MARION	68,309.52	237,983.38
CARTER	93,418.18	392,911.46	MARSHALL	72,440.17	287,199.72
CHEATHAM	107,186.68	402,364.56	MAURY	241,752.38	878,481.55
CHESTER	31,088.39	125,301.70	MEIGS	35,866.43	124,182.58
CLAIBORNE	55,516.09	225,255.45	MONROE	88,256.00	340,480.60
CLAY	15,553.25	61,079.77	MONTGOMERY	336,537.67	1,306,667.73
COCKE	67,939.84	271,909.12	MOORE	18,783.83	63,403.75
COFFEE	152,221.10	483,898.04	MORGAN	43,645.93	200,981.66
CROCKETT	46,735.32	139,292.92	OBION	78,468.64	253,273.20
CUMBERLAND	165,751.94	567,909.68	OVERTON	54,486.98	181,915.21
DAVIDSON	1,491,598.18	4,941,853.03	PERRY	22,284.28	83,034.93
DECATUR	23,715.98	96,251.23	PICKETT	12,858.90	40,858.96
DEKALB	54,315.18	173,921.20	POLK	31,349.05	130,885.40
DICKSON	135,884.46	575,498.69	PUTNAM	210,594.29	686,947.09
DYER	74,153.73	259,142.14	RHEA	73,054.82	273,211.91
FAYETTE	91,872.30	358,073.24	ROANE	111,431.08	396,193.97
FENTRESS	42,191.85	181,424.67	ROBERTSON	193,681.51	695,462.75
FRANKLIN	94,188.46	338,271.29	RUTHERFORD	717,449.07	2,544,615.97
GIBSON	103,494.80	381,507.62	SCOTT	58,669.36	205,361.99
GILES	71,290.58	264,270.15	SEQUATCHIE	41,516.35	158,226.48
GRAINGER	59,765.72	213,288.92	SEVIER	220,690.38	889,250.19
GREENE	130,517.85	617,359.93	SHELBY	1,242,862.06	4,684,904.64
GRUNDY	33,618.04	119,705.34	SMITH	40,040.92	180,523.01
HAMBLÉN	114,754.01	491,192.39	STEWART	47,280.73	137,249.62
HAMILTON	1,399,863.33	4,573,200.95	SULLIVAN	301,142.54	1,216,954.50
HANCOCK	10,027.72	41,717.04	SUMNER	384,275.86	1,346,091.04
HARDEMAN	35,702.91	150,283.21	TIPTON	123,304.89	452,399.05
HARDIN	61,836.24	218,596.44	TROUSDALE	21,673.21	86,302.06
HAWKINS	83,270.48	367,276.76	UNICOI	29,466.13	134,426.23
HAYWOOD	41,745.17	139,737.53	UNION	33,280.04	130,612.04
HENDERSON	55,957.19	222,009.75	VAN BUREN	13,108.00	47,530.37
HENRY	222,149.63	648,821.09	WARREN	92,278.64	340,019.86
HICKMAN	53,746.92	189,304.01	WASHINGTON	227,557.03	944,441.41
HOUSTON	12,964.65	52,570.25	WAYNE	29,193.91	113,122.25
HUMPHREYS	39,357.61	148,555.71	WEAKLEY	67,126.88	227,834.15
JACKSON	19,259.12	90,827.56	WHITE	62,168.78	222,867.78
JEFFERSON	183,963.37	625,340.53	WILLIAMSON	502,185.20	1,699,443.81
JOHNSON	41,058.53	150,189.89	WILSON	326,471.13	1,225,445.94
KNOX	1,245,412.04	4,288,050.65	STATE	8,775.13	95,540.39
LAKE	7,451.45	28,023.90			
LAUDERDALE	44,788.99	154,863.17	TOTALS	15,052,693.43	54,202,932.78

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

REALTY TRANSFER & MORTGAGE

PAGE # 11

COUNTIES	SEPTEMBER FY 2023	YTD FY 2023	COUNTIES	SEPTEMBER FY 2023	YTD FY 2023
Anderson	243,917.81	842,682.48	Lawrence	145,925.49	464,103.39
Bedford	186,603.61	743,425.03	Lewis	25,500.72	106,487.82
Benton	35,719.28	136,357.09	Lincoln	157,429.82	405,116.24
Bledsoe	17,325.20	78,929.53	Loudon	467,666.71	1,253,608.01
Blount	684,686.40	1,913,072.92	McMinn	173,778.58	550,790.51
Bradley	711,181.25	1,637,979.59	McNairy	46,164.38	113,635.29
Campbell	134,526.30	442,835.22	Macon	64,292.63	213,538.25
Cannon	50,494.54	196,395.96	Madison	549,760.30	1,272,777.65
Carroll	63,626.82	197,438.52	Marion	142,849.37	423,089.81
Carter	132,231.60	445,034.78	Marshall	214,267.45	622,474.13
Cheatham	250,373.06	901,139.65	Maury	891,054.99	2,511,273.97
Chester	30,464.88	89,794.96	Meigs	35,389.35	116,898.54
Claiborne	77,725.34	247,811.01	Monroe	185,082.59	509,811.12
Clay	14,039.89	60,609.18	Montgomery	1,556,833.13	4,993,401.57
Cocke	79,138.91	273,471.43	Moore	24,989.08	81,560.59
Coffee	218,839.49	683,556.72	Morgan	56,704.92	150,881.07
Crockett	41,819.51	102,949.99	Obion	62,240.51	159,489.18
Cumberland	245,859.85	886,289.87	Overton	76,101.83	222,647.79
Davidson	7,994,393.25	27,193,554.35	Perry	28,411.12	107,102.52
Decatur	26,862.90	108,682.09	Pickett	25,489.53	66,334.45
DeKalb	84,728.90	309,260.30	Polk	48,347.69	132,585.16
Dickson	284,326.68	954,474.03	Putnam	381,336.54	1,167,262.64
Dyer	98,988.67	311,786.74	Rhea	141,687.43	361,037.51
Fayette	259,550.85	731,776.95	Roane	211,755.45	646,701.70
Fentress	59,109.62	221,426.51	Robertson	517,597.20	1,392,712.99
Franklin	225,729.75	680,547.80	Rutherford	2,464,251.75	8,920,563.90
Gibson	129,549.22	393,422.91	Scott	20,703.84	102,726.80
Giles	121,735.41	335,236.73	Sequatchie	120,653.42	197,239.94
Grainger	64,874.63	198,854.46	Sevier	1,095,920.20	3,671,320.80
Greene	213,624.01	611,693.12	Shelby	3,946,433.28	12,609,631.95
Grundy	60,239.05	172,330.09	Smith	67,099.13	202,386.05
Hamblen	239,777.99	666,465.54	Stewart	78,167.37	174,055.72
Hamilton	2,201,580.00	6,536,435.43	Sullivan	587,787.78	1,886,354.80
Hancock	12,139.87	39,233.73	Sumner	1,706,218.47	5,411,442.64
Hardeman	43,280.65	160,996.32	Tipton	220,717.99	637,227.59
Hardin	107,398.86	450,472.55	Trousdale	43,157.36	155,779.81
Hawkins	136,281.69	406,141.96	Unicoi	33,510.43	105,796.12
Haywood	41,789.59	93,983.40	Union	180,567.90	236,059.46
Henderson	53,411.07	169,049.89	Van Buren	42,435.19	116,998.31
Henry	123,392.65	328,036.60	Warren	129,811.94	384,363.73
Hickman	82,794.11	298,337.12	Washington	538,161.46	1,671,097.53
Houston	36,428.87	94,136.55	Wayne	32,772.73	103,569.52
Humphreys	58,166.26	187,082.46	Weakley	77,928.37	207,531.76
Jackson	0.00	57,972.75	White	109,581.74	331,323.97
Jefferson	221,982.97	687,628.67	Williamson	3,752,656.97	10,772,575.24
Johnson	36,352.16	116,765.52	Wilson	1,738,955.67	5,000,894.95
Knox	2,935,333.01	8,191,148.95	OUT OF STATE	860,663.21	3,212,018.56
Lake	8,324.14	34,798.39			
Lauderdale	30,588.96	110,010.66	TOTALS	43,290,122.54	134,887,797.55

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

STATE SALES

PAGE # 12

COUNTIES	SEPTEMBER FY 2023	YTD FY 2023	COUNTIES	SEPTEMBER FY 2023	YTD FY 2023
Anderson	9,578,031.27	29,634,238.86	Lewis	1,451,121.85	4,784,214.63
Bedford	5,075,152.82	14,366,399.00	Lincoln	2,417,172.66	7,595,242.55
Benton	1,223,167.11	3,844,661.72	Loudon	5,598,350.86	18,130,416.70
Bledsoe	286,518.05	895,248.69	McMinn	4,223,047.59	13,360,648.48
Blount	16,306,377.40	50,314,735.94	McNairy	1,104,863.64	3,572,404.93
Bradley	10,808,132.22	33,262,225.82	Macon	1,445,853.40	4,532,387.56
Campbell	3,022,620.14	10,104,193.01	Madison	16,463,169.99	50,321,939.55
Cannon	522,721.12	1,580,549.41	Marion	2,747,003.24	9,269,185.52
Carroll	1,506,001.97	4,680,130.49	Marshall	2,784,787.98	8,698,188.56
Carter	2,992,838.31	9,585,119.25	Maury	12,139,060.14	37,521,095.39
Cheatham	2,682,133.05	8,211,546.64	Meigs	825,017.21	2,444,147.25
Chester	878,236.63	2,736,071.95	Monroe	3,399,822.63	11,064,199.08
Claiborne	1,718,925.89	5,235,961.56	Montgomery	21,300,004.74	67,648,697.02
Clay	398,024.94	1,317,208.66	Moore	286,213.25	914,360.06
Cocke	2,868,403.89	9,171,763.31	Morgan	480,805.86	1,465,142.55
Coffee	6,637,551.84	22,920,505.41	Obion	2,802,089.52	8,714,648.52
Crockett	477,423.75	1,515,794.99	Overton	1,189,078.61	3,581,711.98
Cumberland	6,256,775.58	19,934,246.52	Perry	471,215.79	1,325,583.26
Davidson	151,138,945.55	461,808,203.73	Pickett	332,457.24	1,131,856.73
Decatur	739,418.57	2,354,131.75	Polk	568,749.99	1,915,600.16
DeKalb	1,233,944.14	4,141,656.34	Putnam	11,870,807.92	36,811,773.23
Dickson	6,259,170.39	19,721,885.72	Rhea	2,299,452.09	7,664,797.34
Dyer	3,675,994.36	11,472,252.71	Roane	5,540,241.86	16,603,027.11
Fayette	2,857,219.31	8,701,925.03	Robertson	5,925,060.14	18,682,814.54
Fentress	998,146.05	3,171,065.70	Rutherford	45,151,798.26	141,723,943.60
Franklin	3,122,769.66	10,264,703.54	Scott	1,234,821.91	4,001,467.90
Gibson	3,402,678.59	10,843,806.63	Sequatchie	812,454.04	2,703,531.20
Giles	2,355,568.20	7,644,212.05	Sevier	32,699,841.42	117,250,693.53
Grainger	681,508.67	2,248,931.90	Shelby	101,520,230.57	312,386,811.04
Greene	5,237,878.74	17,564,527.25	Smith	1,179,865.53	3,928,167.40
Grundy	455,562.87	1,523,549.59	Stewart	627,854.30	2,098,153.07
Hamblen	7,911,515.91	25,161,710.33	Sullivan	18,848,353.96	59,311,789.92
Hamilton	48,037,849.39	151,886,946.71	Sumner	18,340,417.74	58,396,124.92
Hancock	157,487.74	508,353.02	Tipton	3,263,803.60	9,697,371.47
Hardeman	1,211,655.87	3,825,024.84	Trousdale	344,923.18	1,097,526.31
Hardin	3,046,370.98	9,584,467.14	Unicoi	820,537.93	2,686,541.39
Hawkins	2,547,291.45	8,020,076.38	Union	701,924.05	2,180,551.63
Haywood	1,619,873.42	4,574,221.95	Van Buren	189,547.43	610,920.31
Henderson	2,224,502.23	6,834,736.98	Warren	3,017,694.36	9,598,083.93
Henry	3,328,087.27	10,584,603.19	Washington	17,170,344.20	53,505,650.79
Hickman	876,071.52	2,768,808.51	Wayne	531,499.39	1,849,173.37
Houston	234,428.93	802,959.86	Weakley	2,049,782.11	6,722,760.08
Humphreys	1,162,251.14	3,661,101.47	White	1,808,075.92	5,557,201.21
Jackson	280,072.65	854,157.49	Williamson	41,782,860.92	129,800,931.42
Jefferson	3,776,059.41	12,344,955.24	Wilson	17,926,241.40	56,732,711.04
Johnson	796,954.28	2,572,902.40	Out of State	260,138,589.45	806,809,370.58
Knox	77,618,858.17	234,687,447.19	Vendor's Comp	11,356,801.31	23,284,513.57
Lake	138,720.92	467,891.37			
Lauderdale	918,225.87	3,001,659.20			
Lawrence	3,029,003.87	9,718,411.19	TOTALS	1,103,496,833.28	3,432,319,960.01

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX		LOCAL SALES		PAGE # 13	
COUNTIES	SEPTEMBER FY 2023	YTD FY 2023	COUNTIES	SEPTEMBER FY 2023	YTD FY 2023
Anderson	3,138,395.83	10,422,363.34	Lewis	558,824.85	1,908,696.23
Bedford	1,883,315.46	5,660,984.86	Lincoln	841,037.73	2,935,531.84
Benton	474,414.75	1,637,113.06	Loudon	1,615,268.09	5,379,760.91
Bledsoe	129,484.63	442,718.66	McMinn	1,769,544.05	5,813,438.40
Blount	6,318,641.47	20,643,295.51	McNairy	420,088.50	1,385,854.50
Bradley	4,114,433.55	13,377,898.81	Macon	570,373.24	1,941,339.92
Campbell	1,059,004.89	3,715,513.82	Madison	6,009,647.01	18,844,034.27
Cannon	175,335.44	549,674.89	Marion	1,099,403.29	3,596,678.65
Carroll	656,256.99	2,147,662.66	Marshall	931,444.40	3,138,284.09
Carter	1,468,755.84	4,924,668.95	Maury	5,017,792.21	16,198,599.65
Cheatham	1,245,162.60	3,963,504.42	Meigs	138,187.35	468,461.71
Chester	359,595.47	1,165,783.39	Monroe	1,324,599.33	4,440,211.58
Claiborne	556,527.56	1,811,257.95	Montgomery	8,279,886.82	27,175,846.90
Clay	165,850.26	560,118.25	Moore	132,495.52	442,528.22
Cocke	1,185,011.09	4,019,549.26	Morgan	223,931.99	696,802.90
Coffee	2,577,588.46	9,331,718.42	Obion	1,080,136.14	3,385,461.45
Crockett	262,631.83	820,944.77	Overton	477,111.87	1,461,066.29
Cumberland	2,460,274.10	8,243,281.92	Perry	191,874.33	575,474.28
Davidson	54,153,976.85	169,913,275.74	Pickett	149,376.68	485,811.22
Decatur	299,849.33	972,640.03	Polk	297,296.54	1,018,655.07
DeKalb	500,012.89	1,787,263.63	Putnam	4,382,595.48	14,543,026.98
Dickson	2,429,256.16	7,994,547.41	Rhea	1,018,970.53	3,494,181.78
Dyer	1,408,683.21	4,575,610.91	Roane	1,867,313.45	5,966,278.24
Fayette	1,253,878.71	4,020,702.45	Robertson	2,662,579.10	8,889,652.27
Fentress	419,740.16	1,379,748.90	Rutherford	17,590,934.52	57,422,202.98
Franklin	1,094,709.86	3,669,838.26	Scott	412,999.37	1,430,760.94
Gibson	1,395,069.42	4,659,599.23	Sequatchie	359,305.41	1,256,179.47
Giles	899,122.24	3,085,312.91	Sevier	14,498,249.61	52,481,277.84
Grainger	345,649.88	1,152,676.84	Shelby	43,136,199.00	137,773,658.84
Greene	2,043,452.66	7,421,734.28	Smith	446,789.18	1,567,267.68
Grundy	205,868.76	675,297.59	Stewart	287,037.55	939,226.90
Hamblen	2,852,116.39	9,670,973.99	Sullivan	6,138,468.80	19,968,056.77
Hamilton	16,442,633.36	53,503,035.29	Sumner	6,570,930.68	21,726,225.87
Hancock	56,464.42	179,997.38	Tipton	1,375,219.31	4,355,725.38
Hardeman	476,073.54	1,569,245.36	Trousdale	150,224.59	486,203.87
Hardin	1,024,183.58	3,422,510.39	Unicoi	373,415.25	1,287,476.52
Hawkins	1,224,955.97	4,063,787.86	Union	286,043.92	917,038.58
Haywood	715,165.38	2,087,765.91	Van Buren	100,595.37	324,351.58
Henderson	803,715.99	2,691,660.56	Warren	1,262,225.27	4,194,622.07
Henry	1,160,065.25	3,928,759.46	Washington	5,795,831.32	18,808,492.14
Hickman	413,606.25	1,334,599.73	Wayne	273,416.07	904,230.94
Houston	125,928.95	452,304.08	Weakley	868,123.25	2,871,013.26
Humphreys	535,682.38	1,783,872.75	White	634,868.11	2,115,973.64
Jackson	168,655.02	520,992.80	Williamson	17,452,554.52	56,367,840.97
Jefferson	1,594,138.40	5,391,759.25	Wilson	7,784,110.79	26,218,079.10
Johnson	194,074.13	670,428.37	OUT OF STATE	4,154,311.04	12,974,941.03
Knox	24,685,508.72	77,177,677.39	TELECOM	3,627,545.93	11,014,832.14
Lake	75,112.31	266,272.81			
Lauderdale	411,273.54	1,422,175.22			
Lawrence	1,257,383.94	4,202,336.89	TOTALS	323,535,865.23	1,050,677,812.47

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX BUSINESS - STATE AND LOCAL

PAGE # 14

COUNTIES	SEPTEMBER FY 2023	YTD FY 2023	COUNTIES	SEPTEMBER FY 2023	YTD FY 2023
Anderson	51,649.10	394,404.35	Lawrence	16,724.32	98,843.84
Bedford	33,601.03	163,922.90	Lewis	6,609.64	47,346.90
Benton	3,870.04	27,796.60	Lincoln	34,503.06	112,115.39
Bledsoe	10,874.22	21,320.59	Loudon	99,671.99	290,116.40
Blount	66,985.86	2,088,531.25	McMinn	41,163.35	221,915.41
Bradley	99,631.34	419,437.42	McNairy	14,379.50	28,880.24
Campbell	21,655.93	55,807.37	Macon	9,385.54	58,514.18
Cannon	2,575.43	17,837.36	Madison	222,749.51	730,385.68
Carroll	16,320.42	54,081.19	Marion	117,203.39	183,706.18
Carter	49,959.77	136,103.80	Marshall	14,021.61	69,730.59
Cheatham	27,042.73	101,856.74	Mauzy	169,703.07	687,760.16
Chester	6,749.91	26,196.11	Meigs	17,141.69	23,693.58
Claiborne	27,400.32	59,978.19	Monroe	20,866.68	134,321.00
Clay	2,716.54	11,089.68	Montgomery	269,726.37	1,000,072.42
Cocke	8,653.03	77,238.24	Moore	3,346.88	8,427.29
Coffee	123,283.10	321,508.63	Morgan	2,045.19	11,119.78
Crockett	5,432.97	24,575.76	Obion	23,112.68	82,484.62
Cumberland	73,706.41	233,845.90	Overton	6,135.58	21,656.11
Davidson	2,668,172.91	9,471,425.34	Perry	5,312.97	10,944.06
Decatur	6,184.40	17,823.95	Pickett	893.32	2,877.77
DeKalb	26,341.81	56,354.55	Polk	2,206.17	30,217.88
Dickson	21,279.19	260,997.95	Putnam	94,179.37	371,106.96
Dyer	24,971.81	107,066.45	Rhea	13,497.19	93,898.94
Fayette	27,734.77	207,247.29	Roane	16,202.84	129,485.87
Fentress	32,799.18	52,394.97	Robertson	110,634.14	357,168.63
Franklin	16,841.21	93,126.23	Rutherford	450,506.88	3,919,416.62
Gibson	21,899.84	109,611.77	Scott	6,556.10	73,176.38
Giles	34,238.08	77,397.67	Sequatchie	8,522.08	29,455.50
Grainger	8,637.16	28,292.89	Sevier	425,946.73	1,340,536.94
Greene	35,326.40	132,319.03	Shelby	2,947,871.02	9,349,618.76
Grundy	15,923.41	35,802.56	Smith	8,785.79	50,105.31
Hamblen	81,204.50	371,494.79	Stewart	4,064.54	13,331.83
Hamilton	690,497.36	3,326,085.86	Sullivan	149,227.19	840,502.90
Hancock	1,188.98	2,275.79	Sumner	218,292.87	1,053,143.05
Hardeman	6,345.59	15,279.29	Tipton	191,214.75	251,383.95
Hardin	17,929.63	61,461.49	Trousdale	3,491.85	10,628.73
Hawkins	20,055.98	59,216.29	Unicoi	1,616.84	18,731.51
Haywood	7,106.83	63,067.97	Union	7,143.71	20,569.06
Henderson	10,183.22	46,317.60	Van Buren	4,371.79	12,452.60
Henry	18,413.96	69,958.41	Warren	29,187.38	104,051.63
Hickman	8,016.43	36,346.96	Washington	148,399.09	576,026.06
Houston	883.45	9,652.49	Wayne	14,545.52	20,057.70
Humphreys	8,672.43	41,718.09	Weakley	19,288.94	52,084.46
Jackson	5,297.71	12,821.98	White	10,449.58	32,160.71
Jefferson	18,165.43	98,629.69	Williamson	605,712.25	2,370,486.41
Johnson	5,000.96	20,828.36	Wilson	575,879.39	1,661,998.53
Knox	1,762,607.14	3,916,886.41	Out of State	1,844,551.59	11,248,679.65
Lake	459.28	8,831.65			
Lauderdale	2,765.96	51,203.05	TOTALS	15,244,295.09	60,952,857.07

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2023
SEPTEMBER 2022

CLASSIFICATION	SEPTEMBER FY 2022	SEPTEMBER FY 2023	CHANGE	PERCENT
RETAIL TRADE				
BUILDING MATERIALS				
Lumber and Other Bldg. Materials	45,075,768	54,264,454	9,188,686	20.38%
Paint, Glass and Wallpaper Stores	1,698,535	2,195,031	496,495	29.23%
Hardware Stores	10,736,745	13,014,089	2,277,344	21.21%
Retail Nurseries & Garden Stores	3,821,781	4,503,925	682,143	17.85%
Mobile Home Dealers	1,058,837	1,533,529	474,692	44.83%
SUBTOTAL	62,391,667	75,511,027	13,119,360	21.03%
GENERAL MERCHANDISE				
Department Stores	51,655,365	44,532,117	-7,123,248	-13.79%
Variety Stores	1,779,165	1,560,300	-218,864	-12.30%
Miscellaneous General Merchandise	27,430,467	24,801,944	-2,628,523	-9.58%
SUBTOTAL	80,864,997	70,894,361	-9,970,636	-12.33%
FOOD STORES				
Grocery Stores	45,007,615	33,658,883	-11,348,732	-25.22%
Meat & Fish Markets	193,055	164,627	-28,429	-14.73%
Fruit & Vegetable	178,600	83,220	-95,380	-53.40%
Candy, Nut & Confectionery	206,072	235,796	29,724	14.42%
Dairy Products Stores	7,344	4,492	-2,852	-38.83%
Retail Bakeries	981,412	1,172,618	191,207	19.48%
Miscellaneous Food Stores	2,986,605	3,047,663	61,058	2.04%
SUBTOTAL	49,560,703	38,367,299	-11,193,404	-22.59%
AUTO DEALERS & SERVICE STATIONS				
Motor Vehicle Dealers, New & Used	69,014,675	76,937,743	7,923,068	11.48%
Motor Vehicle Dealers, Used Car	22,658,798	23,191,684	532,886	2.35%
Auto & Home Supply Stores	11,533,231	12,689,655	1,156,424	10.03%
Gasoline Service Stations	16,947,009	18,360,457	1,413,448	8.34%
Boat Dealers	835,329	1,023,056	187,727	22.47%
Recreational Vehicle Dealers	1,950,635	2,796,222	845,587	43.35%
Motorcycle & All Other MV Dealers	7,245,175	7,869,127	623,952	8.61%
SUBTOTAL	130,184,852	142,867,944	12,683,092	9.74%
APPAREL & ACCESSORY STORES				
Men's & Boy's Clothing	825,251	1,044,407	219,155	26.56%
Women's Clothing	3,703,087	4,164,635	461,548	12.46%
Women's Accessory & Specialty	800,370	779,190	-21,180	-2.65%
Children's & Infants' Wear Stores	756,012	783,525	27,513	3.64%
Family Clothing Stores	9,326,866	9,456,700	129,834	1.39%
Shoe Stores	3,533,645	3,857,319	323,674	9.16%
Miscellaneous Apparel & Accessory	4,638,603	5,063,399	424,796	9.16%
SUBTOTAL	23,583,835	25,149,176	1,565,340	6.64%
FURNITURE AND HOME FURNISHINGS				
Furniture Stores	9,019,373	10,158,477	1,139,104	12.63%
Home Furnishings	5,710,725	6,210,102	499,376	8.74%
Household Appliance Stores	951,540	1,128,240	176,700	18.57%
Electronic Stores and Music Stores	14,073,243	13,344,067	-729,176	-5.18%
SUBTOTAL	29,754,881	30,840,886	1,086,004	3.65%
EATING & DRINKING PLACES				
Eating Places	82,512,448	102,599,803	20,087,354	24.34%
Drinking Places	2,277,589	2,689,362	411,773	18.08%
SUBTOTAL	84,790,037	105,289,164	20,499,128	24.18%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2023
SEPTEMBER 2022

CLASSIFICATION	SEPTEMBER FY 2022	SEPTEMBER FY 2023	CHANGE	PERCENT
MISCELLANEOUS RETAIL STORES				
Drug Stores	5,804,946	5,296,963	-507,983	-8.75%
Liquor Stores	7,012,261	7,500,966	488,705	6.97%
Used Merchandise etc.	1,454,837	1,744,338	289,501	19.90%
Sporting Goods & Bicycle Shops	7,515,033	7,738,655	223,622	2.98%
Book Stores	1,116,639	1,160,572	43,933	3.93%
Stationery Stores	1,377,686	1,523,007	145,321	10.55%
Jewelry Stores	2,686,391	2,812,209	125,818	4.68%
Hobby, Toy & Game	1,004,834	1,068,880	64,045	6.37%
Gift, Novelty & Souvenir	2,994,609	4,032,778	1,038,169	34.67%
Luggage & Leather Goods	548,720	729,596	180,876	32.96%
Sewing, Needlework & Piece Goods	327,355	319,250	-8,105	-2.48%
Catalogue & Mail Order Houses	50,010,195	57,323,177	7,312,982	14.62%
Automatic Merchandising Machines	467,635	515,350	47,715	10.20%
Direct Selling Establishments	6,747,558	6,530,344	-217,214	-3.22%
Fuel Dealers	1,010,289	1,513,836	503,547	49.84%
Florists	572,249	639,583	67,334	11.77%
Tobacco Stores and Stands	2,183,158	2,667,108	483,950	22.17%
News Dealers & Newsstands	77,871	37,267	-40,604	-52.14%
Optical Goods Stores	198,541	362,994	164,453	82.83%
Miscellaneous Retail, N.E.C.	30,252,478	33,079,410	2,826,932	9.34%
SUBTOTAL	123,363,288	136,596,283	13,232,995	10.73%
TOTAL RETAIL	584,494,260	625,516,140	41,021,879	7.02%
SERVICES				
HOTELS & LODGING PLACES	31,093,038	36,008,245	4,915,207	15.81%
PERSONAL SERVICES	4,818,962	5,429,335	610,373	12.67%
BUSINESS SERVICES	50,867,922	60,946,336	10,078,414	19.81%
AUTO REPAIR, SERVICES & PARKING	25,406,982	30,453,799	5,046,816	19.86%
MISCELLANEOUS REPAIR SERVICES	5,157,720	6,433,190	1,275,471	24.73%
MOTION PICTURES	1,701,687	2,388,142	686,454	40.34%
AMUSEMENT SERVICES	11,836,419	14,325,092	2,488,673	21.03%
HEALTH SERVICES	1,599,081	1,936,615	337,534	21.11%
OTHER SERVICES	5,737,826	7,218,465	1,480,639	25.80%
TOTAL SERVICES	138,219,637	165,139,219	26,919,582	19.48%
AGRICULTURE, FORESTRY, FISHING				
MINING	904,764	1,038,595	133,831	14.79%
CONSTRUCTION	1,500,371	2,129,528	629,157	41.93%
MANUFACTURING	8,203,888	11,525,772	3,321,885	40.49%
TRANSPORTATION	42,736,315	60,621,552	17,885,237	41.85%
COMMUNICATIONS	3,795,010	5,538,928	1,743,918	45.95%
ELECTRIC, GAS & SANITARY SERVICES	39,132,403	42,100,929	2,968,526	7.59%
WHOLESALE TRADE	27,006,326	32,652,792	5,646,466	20.91%
FINANCE, INSURANCE, REAL ESTATE	71,127,782	85,316,611	14,188,829	19.95%
	4,422,550	4,733,397	310,847	7.03%
TOTAL NON-RETAIL, NON-SERVICES	198,829,409	245,658,104	46,828,696	23.55%
COUNTY CLERK	32,974,120	33,461,616	487,496	1.48%
CONSUMER USE TAX	552,609	686,720	134,112	24.27%
UNCLASSIFIED	40,291,929	33,035,033	-7,256,896	-18.01%
GRAND TOTAL	995,361,965	1,103,496,833	108,134,869	10.86%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2023
JULY 2022 - SEPTEMBER 2022

CLASSIFICATION	FY 2022	FY 2023	CHANGE	PERCENT
RETAIL TRADE				
BUILDING MATERIALS				
Lumber and Other Bldg. Materials	151,899,934	173,746,562	21,846,628	14.38%
Paint, Glass and Wallpaper Stores	5,115,080	6,377,185	1,262,105	24.67%
Hardware Stores	34,234,819	40,465,988	6,231,169	18.20%
Retail Nurseries & Garden Stores	12,782,041	14,143,294	1,361,253	10.65%
Mobile Home Dealers	3,324,548	4,655,298	1,330,750	40.03%
SUBTOTAL	207,356,421	239,388,326	32,031,905	15.45%
GENERAL MERCHANDISE				
Department Stores	159,186,830	161,730,170	2,543,340	1.60%
Variety Stores	5,882,943	5,540,834	-342,108	-5.82%
Miscellaneous General Merchandise	80,044,503	81,608,477	1,563,974	1.95%
SUBTOTAL	245,114,275	248,879,482	3,765,206	1.54%
FOOD STORES				
Grocery Stores	145,623,033	147,832,345	2,209,312	1.52%
Meat & Fish Markets	661,809	640,425	-21,384	-3.23%
Fruit & Vegetable	591,880	539,895	-51,985	-8.78%
Candy, Nut & Confectionery	753,728	732,284	-21,445	-2.85%
Dairy Products Stores	23,983	17,238	-6,744	-28.12%
Retail Bakeries	3,017,759	3,500,739	482,979	16.00%
Miscellaneous Food Stores	9,526,846	9,952,338	425,492	4.47%
SUBTOTAL	160,199,039	163,215,263	3,016,224	1.88%
AUTO DEALERS & SERVICE STATIONS				
Motor Vehicle Dealers, New & Used	211,999,287	220,581,161	8,581,874	4.05%
Motor Vehicle Dealers, Used Car	68,151,237	68,027,241	-123,995	-0.18%
Auto & Home Supply Stores	35,383,334	37,958,022	2,574,689	7.28%
Gasoline Service Stations	51,815,111	57,815,671	6,000,560	11.58%
Boat Dealers	3,564,147	3,948,840	384,692	10.79%
Recreational Vehicle Dealers	6,512,308	8,650,098	2,137,791	32.83%
Motorcycle & All Other MV Dealers	21,606,809	23,113,554	1,506,745	6.97%
SUBTOTAL	399,032,232	420,094,588	21,062,355	5.28%
APPAREL & ACCESSORY STORES				
Men's & Boy's Clothing	2,758,985	3,219,403	460,418	16.69%
Women's Clothing	11,796,873	12,825,829	1,028,957	8.72%
Women's Accessory & Specialty	2,761,509	2,588,558	-172,951	-6.26%
Children's & Infants' Wear Stores	2,083,764	2,057,540	-26,224	-1.26%
Family Clothing Stores	31,001,593	30,895,638	-105,955	-0.34%
Shoe Stores	11,177,059	11,357,948	180,889	1.62%
Miscellaneous Apparel & Accessory	13,527,283	14,633,443	1,106,161	8.18%
SUBTOTAL	75,107,065	77,578,359	2,471,294	3.29%
FURNITURE AND HOME FURNISHINGS				
Furniture Stores	28,129,127	29,709,545	1,580,418	5.62%
Home Furnishings	17,043,794	18,606,530	1,562,736	9.17%
Household Appliance Stores	2,856,527	3,547,952	691,425	24.21%
Electronic Stores and Music Stores	42,934,265	42,134,365	-799,900	-1.86%
SUBTOTAL	90,963,713	93,998,393	3,034,679	3.34%
EATING & DRINKING PLACES				
Eating Places	270,714,681	312,749,934	42,035,253	15.53%
Drinking Places	7,128,761	8,474,856	1,346,095	18.88%
SUBTOTAL	277,843,442	321,224,791	43,381,349	15.61%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2023
JULY 2022 - SEPTEMBER 2022

CLASSIFICATION	FY 2022	FY 2023	CHANGE	PERCENT
MISCELLANEOUS RETAIL STORES				
Drug Stores	16,485,163	16,315,258	-169,906	-1.03%
Liquor Stores	22,114,009	23,028,903	914,894	4.14%
Used Merchandise etc.	4,512,790	5,035,958	523,168	11.59%
Sporting Goods & Bicycle Shops	25,743,055	24,729,455	-1,013,600	-3.94%
Book Stores	3,136,826	3,275,087	138,261	4.41%
Stationery Stores	3,638,371	4,055,935	417,564	11.48%
Jewelry Stores	8,672,955	8,510,777	-162,179	-1.87%
Hobby, Toy & Game	3,328,208	3,523,020	194,813	5.85%
Gift, Novelty & Souvenir	10,948,499	12,722,237	1,773,738	16.20%
Luggage & Leather Goods	1,707,821	2,119,218	411,397	24.09%
Sewing, Needlework & Piece Goods	996,843	944,774	-52,068	-5.22%
Catalogue & Mail Order Houses	150,398,018	176,864,390	26,466,372	17.60%
Automatic Merchandising Machines	1,494,599	1,629,207	134,607	9.01%
Direct Selling Establishments	18,828,824	21,388,271	2,559,447	13.59%
Fuel Dealers	3,030,273	4,556,979	1,526,706	50.38%
Florists	1,619,418	1,788,125	168,707	10.42%
Tobacco Stores and Stands	6,547,851	7,778,806	1,230,954	18.80%
News Dealers & Newsstands	272,273	83,425	-188,848	-69.36%
Optical Goods Stores	651,233	1,203,120	551,886	84.74%
Miscellaneous Retail, N.E.C.	95,769,007	106,196,372	10,427,365	10.89%
SUBTOTAL	379,896,037	425,749,316	45,853,279	12.07%
TOTAL RETAIL	1,835,512,224	1,990,128,517	154,616,293	8.42%
SERVICES				
HOTELS & LODGING PLACES	103,801,004	119,120,841	15,319,836	14.76%
PERSONAL SERVICES	14,296,792	15,549,919	1,253,127	8.77%
BUSINESS SERVICES	163,478,133	188,699,530	25,221,397	15.43%
AUTO REPAIR, SERVICES & PARKING	79,063,260	90,123,627	11,060,367	13.99%
MISCELLANEOUS REPAIR SERVICES	15,848,606	18,889,107	3,040,501	19.18%
MOTION PICTURES	5,665,177	8,018,732	2,353,555	41.54%
AMUSEMENT SERVICES	40,761,372	50,111,238	9,349,866	22.94%
HEALTH SERVICES	5,004,018	5,746,478	742,460	14.84%
OTHER SERVICES	17,186,808	20,823,492	3,636,684	21.16%
TOTAL SERVICES	445,105,171	517,082,964	71,977,792	16.17%
AGRICULTURE, FORESTRY, FISHING	2,921,057	3,241,798	320,741	10.98%
MINING	4,301,251	6,143,808	1,842,557	42.84%
CONSTRUCTION	25,364,357	34,808,213	9,443,857	37.23%
MANUFACTURING	129,610,575	173,040,845	43,430,270	33.51%
TRANSPORTATION	13,331,356	17,335,216	4,003,860	30.03%
COMMUNICATIONS	123,545,425	131,076,388	7,530,963	6.10%
ELECTRIC, GAS & SANITARY SERVICES	76,487,891	92,997,062	16,509,171	21.58%
WHOLESALE TRADE	210,612,914	260,426,531	49,813,617	23.65%
FINANCE, INSURANCE, REAL ESTATE	14,717,113	15,893,179	1,176,066	7.99%
TOTAL NON-RETAIL, NON-SERVICES	600,891,939	734,963,040	134,071,101	22.31%
COUNTY CLERK	88,725,412	94,204,292	5,478,880	6.18%
CONSUMER USE TAX	2,142,264	3,111,700	969,436	45.25%
UNCLASSIFIED	126,213,600	92,829,448	-33,384,152	-26.45%
GRAND TOTAL	3,098,590,610	3,432,319,960	333,729,350	10.77%