



Revenue Collections

February 2024

DAVID GERREGANO





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

February 2024

PAGE # 1

CLASS OF TAX	February FY 2022	February FY 2023	February FY 2024	February FY 2022- February FY 2023 \$ Change	February FY 2022- February FY 2023 % Change	February FY 2023- February FY 2024 \$ Change	February FY 2023- February FY 2024 % Change
Sales and Use	933,793,504.32	1,044,302,632.80	1,026,732,669.60	110,509,128.48	11.83%	(17,569,963.20)	-1.68%
Franchise & Excise	72,216,310.30	56,832,426.05	62,422,759.89	(15,383,884.25)	-21.30%	5,590,333.84	9.84%
Business	11,219,774.41	10,803,281.52	14,818,540.37	(416,492.89)	-3.71%	4,015,258.85	37.17%
Gasoline	69,617,032.42	70,246,589.17	65,284,358.10	629,556.75	0.90%	(4,962,231.07)	-7.06%
Motor Fuel	22,580,111.95	21,121,996.10	21,025,732.58	(1,458,115.85)	-6.46%	(96,263.52)	-0.46%
Petroleum Special	5,604,751.98	5,664,477.15	5,411,050.91	59,725.17	1.07%	(253,426.24)	-4.47%
Motor Vehicle Registration	22,270,778.21	23,268,921.71	33,356,387.50	998,143.50	4.48%	10,087,465.79	43.35%
Motor Vehicle Title	1,666,716.20	1,878,501.42	1,590,554.63	211,785.22	12.71%	(287,946.79)	-15.33%
Income	450,523.83	136,644.79	128,254.83	(313,879.04)	-69.67%	(8,389.96)	-6.14%
Inheritance, Gift & Estate	556.19	556.19	556.19	0.00	0.00%	0.00	0.00%
Tobacco	14,430,201.64	16,591,973.27	15,512,861.68	2,161,771.63	14.98%	(1,079,111.59)	-6.50%
Alcoholic Beverage	5,624,204.34	5,796,725.44	5,842,125.90	172,521.10	3.07%	45,400.46	0.78%
Beer	1,376,766.10	1,334,145.52	1,345,306.43	(42,620.58)	-3.10%	11,160.91	0.84%
Mixed Drink (LBD)	11,593,362.29	14,912,295.52	13,295,632.83	3,318,933.23	28.63%	(1,616,662.69)	-10.84%
Privilege	42,584,009.08	25,297,195.46	26,815,169.33	(17,286,813.62)	-40.59%	1,517,973.87	6.00%
Gas & Oil Severance	63,824.53	70,730.43	35,658.00	6,905.90	10.82%	(35,072.43)	-49.59%
TVA	27,909,487.26	33,203,178.35	31,874,837.86	5,293,691.09	18.97%	(1,328,340.49)	-4.00%
Miscellaneous Taxes	16,175.00	(103,791.09)	137,961.39	(119,966.09)	-741.68%	241,752.48	232.92%
TOTAL STATE COLLECTIONS	1,243,018,090.05	1,331,358,479.80	1,325,630,418.02	88,340,389.75	7.11%	(5,728,061.78)	-0.43%
Local Government							
Local Sales Tax	292,414,086.64	328,370,857.81	327,350,070.35	35,956,771.17	12.30%	(1,020,787.46)	-0.31%
Local Business Tax	11,491,507.53	10,828,707.68	12,932,494.33	(662,799.85)	-5.77%	2,103,786.65	19.43%
Local Business Tax Fees	1,276,149.04	1,244,250.78	1,443,147.26	(31,898.26)	-2.50%	198,896.48	15.99%
Mineral Tax	395,523.86	497,051.25	393,320.60	101,527.39	25.67%	(103,730.65)	-20.87%
Coal Severance	90.00	15.00	0.00	(75.00)	100.00%	(15.00)	-100.00%
TOTAL LOCAL COLLECTIONS	305,577,357.07	340,940,882.52	342,119,032.54	35,363,525.45	11.57%	1,178,150.02	0.35%
TOTAL COLLECTED REVENUE	1,548,595,447.12	1,672,299,362.32	1,667,749,450.56	123,703,915.20	7.99%	(4,549,911.76)	-0.27%



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

July 2023 - February 2024

PAGE # 2

CLASS OF TAX	FY 2022 YTD	FY 2023 YTD	FY 2024 YTD	FY 2022 - FY 2023 \$ Change	FY 2022 - FY 2023 % Change	FY 2023 - FY 2024 \$ Change	FY 2023 - FY 2024 % Change
Sales and Use	8,395,524,538.95	9,187,161,484.70	9,309,797,777.89	791,636,945.75	9.43%	122,636,293.19	1.33%
Franchise & Excise	1,943,897,928.51	2,199,791,519.27	2,000,395,265.90	255,893,590.76	13.16%	(199,396,253.37)	-9.06%
Business	73,690,730.14	90,296,381.63	93,085,321.04	16,605,651.49	22.53%	2,788,939.41	3.09%
Gasoline	596,720,607.74	593,118,488.01	589,310,635.45	(3,602,119.73)	-0.60%	(3,807,852.56)	-0.64%
Motor Fuel	216,071,141.05	213,765,348.25	214,914,265.89	(2,305,792.80)	-1.07%	1,148,917.64	0.54%
Petroleum Special	48,177,982.89	48,091,638.81	48,217,426.48	(86,344.08)	-0.18%	125,787.67	0.26%
Motor Vehicle Registration	223,657,437.21	186,507,205.41	233,628,002.83	(37,150,231.80)	-16.61%	47,120,797.42	25.26%
Motor Vehicle Title	15,153,466.20	15,295,818.88	14,319,859.59	142,352.68	0.94%	(975,959.29)	-6.38%
Income	6,118,977.22	1,196,733.36	603,811.67	(4,922,243.86)	-80.44%	(592,921.69)	-49.55%
Inheritance, Gift & Estate	208,287.81	62,468.76	4,479.52	(145,819.05)	-70.01%	(57,989.24)	-92.83%
Tobacco	149,743,760.73	141,285,210.42	132,857,154.63	(8,458,550.31)	-5.65%	(8,428,055.79)	-5.97%
Alcoholic Beverage	58,827,152.98	59,283,409.76	59,229,773.66	456,256.78	0.78%	(53,636.10)	-0.09%
Beer	12,640,699.62	12,454,904.12	11,929,134.89	(185,795.50)	-1.47%	(525,769.23)	-4.22%
Mixed Drink (LBD)	118,071,912.42	138,330,489.52	144,164,680.79	20,258,577.10	17.16%	5,834,191.27	4.22%
Privilege	406,825,266.48	346,042,907.59	289,152,619.38	(60,782,358.89)	-14.94%	(56,890,288.21)	-16.44%
Gas & Oil Severance	542,882.29	680,379.50	353,857.96	137,497.21	25.33%	(326,521.54)	-47.99%
TVA	228,639,878.42	256,520,170.41	267,214,488.15	27,880,291.99	12.19%	10,694,317.74	4.17%
Miscellaneous Taxes	28,263,328.79	28,536,208.65	45,733,349.13	272,879.86	0.97%	17,197,140.48	60.26%
TOTAL STATE COLLECTIONS	12,522,775,979.45	13,518,420,767.05	13,454,911,904.85	995,644,787.60	7.95%	(63,508,862.20)	-0.47%
Local Government							
Local Sales Tax	2,629,836,597.22	2,873,060,937.67	2,882,989,594.97	243,224,340.45	9.25%	9,928,657.30	0.35%
Local Business Tax	60,648,830.39	71,272,453.41	72,483,250.10	10,623,623.02	17.52%	1,210,796.69	1.70%
Local Business Tax Fees	6,662,908.31	7,790,628.24	7,820,913.44	1,127,719.93	16.93%	30,285.20	0.39%
Mineral Tax	4,650,883.58	4,959,481.52	5,633,720.95	308,597.94	6.64%	674,239.43	13.59%
Coal Severance	147.45	18,435.67	1,103.66	18,288.22	12403.00%	(17,332.01)	-94.01%
TOTAL LOCAL COLLECTIONS	2,701,799,366.95	2,957,101,936.51	2,968,928,583.12	255,302,569.56	9.45%	11,826,646.61	0.40%
TOTAL COLLECTED REVENUE	15,224,575,346.40	16,475,522,703.56	16,423,840,487.97	1,250,947,357.16	8.22%	(51,682,215.59)	-0.31%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

February 2024

PAGE # 3

CLASS OF TAX	FY 2023	FY 2024	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	816,270,864.99	799,910,677.89	(16,360,187.10)	-2.00%
10102 State Cable TV	338,592.94	3,990,248.00	3,651,655.06	1078.48%
10103 State Interstate Telecomm Sales	1,433,861.40	1,579,107.30	145,245.90	10.13%
10104 State Sales 1% Increase 2002	134,945,983.64	132,770,485.62	(2,175,498.02)	-1.61%
10105 State Sales Single Article	5,653,492.73	5,504,964.12	(148,528.61)	-2.63%
10106 State Sales Food	60,966,370.44	68,465,300.77	7,498,930.33	12.30%
10107 Prepaid Wireless	1,572,859.20	1,640,361.70	67,502.50	4.29%
10108 Vendor's Compensation	10,866,814.44	(31,931.14)	(10,898,745.58)	-100.29%
10109 Transportation Equity	2,359,495.14	1,457,880.68	(901,614.46)	-38.21%
10110 911 Board	9,894,297.88	10,437,176.24	542,878.36	5.49%
10111 Hemp-Derived Cannabinoid Collections	0.00	1,008,398.42	1,008,398.42	100.00%
TOTAL	1,044,302,632.80	1,026,732,669.60	(17,569,963.20)	-1.68%
FRANCHISE & EXCISE				
11401-11403 Franchise	34,190,890.13	42,196,706.78	8,005,816.65	23.42%
11501-11503 Excise	84,692,525.22	97,082,493.29	12,389,968.07	14.63%
12101 F&E Est Payments	(62,050,989.30)	(76,856,440.18)	(14,805,450.88)	-23.86%
TOTAL	56,832,426.05	62,422,759.89	5,590,333.84	9.84%
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	10,147,806.09	11,719,547.04	1,571,740.95	15.49%
12010 Class 5 Industrial Loan & Thrift	26,831.02	5,104.25	(21,726.77)	-80.98%
12011 Transient Vendor, Flea Mkt & Other	0.00	0.00	0.00	0.00%
12012 Audit P & I	121,279.37	2,697,912.39	2,576,633.02	2124.54%
12013 Voluntary Disclosure State	507,365.04	395,976.69	(111,388.35)	-21.95%
TOTAL	10,803,281.52	14,818,540.37	4,015,258.85	37.17%
GASOLINE				
10201 Tax	70,154,710.53	65,226,148.97	(4,928,561.56)	-7.03%
10203 Hwy. Users Fuel Permits	13,500.00	22,500.00	9,000.00	66.67%
10205 Penalty & Interest-Reg	78,378.64	35,709.13	(42,669.51)	-54.44%
10207 Alcohol Fees	0.00	0.00	0.00	0.00%
TOTAL	70,246,589.17	65,284,358.10	(4,962,231.07)	-7.06%
MOTOR FUEL				
10301 Tax Regular Diesel	20,711,012.84	20,834,560.10	123,547.26	-0.60%
10302 Regular L. P.	500.00	238.04	(261.96)	-52.39%
10305 Prepaid Diesel	281.50	79.00	(202.50)	-71.94%
10307 Penalty & Interest-Reg.	165,786.75	4,171.33	(161,615.42)	-97.48%
10308 Dyed Fuel	0.00	0.00	0.00	0.00%
10309 Compressed Natural Gas-Dealer Permit	244,415.01	186,684.11	(57,730.90)	-23.62%
10310 Carrier Dyed Fuel	0.00	0.00	0.00	0.00%
TOTAL	21,121,996.10	21,025,732.58	(96,263.52)	-0.46%
PETROLEUM SPECIAL TAX				
10401 Tax	4,064,370.39	3,888,048.85	(176,321.54)	-4.34%
10402 Penalties & Interest	13,491.18	2,312.25	(11,178.93)	-82.86%
10403 Environment Assurance Fee	1,586,615.58	1,520,689.81	(65,925.77)	-4.16%
TOTAL	5,664,477.15	5,411,050.91	(253,426.24)	-4.47%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

February 2024

PAGE # 4

CLASS OF TAX	FY 2023	FY 2024	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	12,587,385.64	20,795,421.36	8,208,035.72	65.21%
10502 Drive-Out Tags	421,267.50	364,741.00	(56,526.50)	-13.42%
10503 Temp. Operators Permits	2,926.00	2,805.00	(121.00)	-4.14%
10504 Fines	11,405.09	10,408.94	(996.15)	-8.73%
10505 Miscellaneous	0.00	0.00	0.00	0.00%
10506 International Registration	8,954,517.41	9,735,880.37	781,362.96	8.73%
10507 Personalized Registration	61,250.00	72,835.00	11,585.00	18.91%
10508 Handicapped Registration	83,351.00	76,897.00	(6,454.00)	-7.74%
10509 Over Weight Truck Fines	70,303.71	66,614.13	(3,689.58)	-5.25%
10510 Inquiry Information Fees	0.00	0.00	0.00	0.00%
10511 Fleet Registration	556,844.04	1,029,400.78	472,556.74	84.86%
10512 Trip Permits	3,000.00	33,000.00	30,000.00	1000.00%
10514 International Reg. (Safety)	229,454.76	249,614.19	20,159.43	8.79%
10530 Electric Vehicle Fee	287,216.56	918,769.73	631,553.17	219.89%
TOTAL	23,268,921.71	33,356,387.50	10,087,465.79	43.35%
MOTOR VEHICLE TITLE	1,878,501.42	1,590,554.63	(287,946.79)	-15.33%
TOTAL	1,878,501.42	1,590,554.63	(287,946.79)	-15.33%
INSURANCE VERIFICATION*	209,225.00	480,175.00	270,950.00	129.50%
TOTAL	209,225.00	480,175.00	270,950.00	129.50%
INCOME				
10601 Pre-Income Tax	(67,251.04)	(776.00)	66,475.04	98.85%
10602 Tax	155,998.85	74,122.18	(81,876.67)	-52.49%
10603 Penalties & Interest	47,896.98	54,908.65	7,011.67	14.64%
TOTAL	136,644.79	128,254.83	(8,389.96)	-6.14%
INHERITANCE,GIFT,ESTATE				
11601 Inheritance	556.19	556.19	0.00	0.00%
11602 Gift Tax Class A	0.00	0.00	0.00	0.00%
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	556.19	556.19	0.00	0.00%
TOBACCO				
11801 Cigarette Stamps	14,613,520.98	13,416,941.96	(1,196,579.02)	-8.19%
11802 Cigar & Other Tobacco Products	1,901,277.54	2,072,985.65	171,708.11	9.03%
11803 Fair Trade Info	12,004.73	11,058.62	(946.11)	-7.88%
11804 Licenses-Retail Dealer	130.00	100.00	(30.00)	-23.08%
11805 Licenses-Other	200.00	115.00	(85.00)	-42.50%
11808 Penalty	60,881.63	4,593.49	(56,288.14)	-92.46%
11809 LDR Penalty	3,958.39	7,066.96	3,108.57	78.53%
TOTAL	16,591,973.27	15,512,861.68	(1,079,111.59)	-6.50%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	4,334,042.08	4,438,466.80	104,424.72	2.41%
11002 Wine Tax & High Alcohol Beer	1,291,781.02	1,231,636.03	(60,144.99)	-4.66%
11003 Licenses	0.00	0.00	0.00	0.00%
11011 Brand Registration	11,543.68	14,720.47	3,176.79	27.52%
11013 Wine Tax (Winery)	22,677.23	17,471.40	(5,205.83)	-22.96%
11014 Common Spirit Tax	2,866.57	4,722.62	1,856.05	64.75%
11015 Common Spirit Wine Tax	620.43	1,308.85	688.42	110.96%
11016 Distiller's Tax	2,665.07	3,455.98	790.91	29.68%
11017 Enforcement Tax	70,576.66	71,410.79	834.13	1.18%
11018 Wine Enforcement Tax	59,952.70	58,932.96	(1,019.74)	-1.70%
TOTAL	5,796,725.44	5,842,125.90	45,400.46	0.78%
BEER				
10901 Beer Barrelage	1,285,294.94	1,297,687.64	12,392.70	0.96%
10902 Certificate of Registration	1,440.01	1,510.00	69.99	4.86%
10905 Penalty & Interest	97.63	211.04	113.41	116.16%
10906 Wholesale Beer	47,003.60	45,140.64	(1,862.96)	-3.96%
10908 Common Carrier Beer Tax	309.34	757.11	447.77	144.75%
TOTAL	1,334,145.52	1,345,306.43	11,160.91	0.84%
MIXED DRINK (LBD)				
11101 Tax	14,912,295.52	13,295,632.83	(1,616,662.69)	-10.84%
TOTAL	14,912,295.52	13,295,632.83	(1,616,662.69)	-10.84%

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

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

February 2024

PAGE # 5

CLASS OF TAX PRIVILEGE	FY 2023	FY 2024	GAIN OR LOSS	PERCENT
10701 Realty Transfer	15,101,192.04	15,842,176.98	740,984.94	4.91%
10706 Criminal Injuries Comp	172,250.54	156,256.31	(15,994.23)	-9.29%
10707 Penalties	1,584.62	796.58	(788.04)	-49.73%
10709 Marriage License	33,416.25	32,803.50	(612.75)	-1.83%
10710 Tire Tax	49,257.04	50,707.55	1,450.51	2.94%
10713 Professional Tax	690,251.23	643,741.07	(46,510.16)	-6.74%
10714 Used Oil	2,457.94	28,058.88	25,600.94	1041.56%
10715 Auto Rental Surcharge	3,862.78	16,156.87	12,294.09	318.27%
10716 Realty Mortgage	5,661,629.89	5,340,509.24	(321,120.65)	-5.67%
10717 UCC	1,014,100.43	2,170,650.07	1,156,549.64	114.05%
10718 Attorneys Administrative Fee	121,268.46	118,047.14	(3,221.32)	-2.66%
10719 Forfeiture of Bonds	89,375.18	141,104.59	51,729.41	57.88%
10720 Sex Offenders	3,944.75	4,912.43	967.68	24.53%
10721 Domestic Violence	0.00	0.00	0.00	0.00%
10726 Bail Bond Fee	37,418.13	34,792.66	(2,625.47)	-7.02%
10727 Aggravated Assault	1,651.25	2,053.42	402.17	24.36%
10728 Marriage License Increase 2002	114,540.00	112,920.00	(1,620.00)	-1.41%
10729 Drug Violation Cases	6,263.74	6,133.24	(130.50)	-2.08%
10730 Sexual Assault	5,578.86	4,951.85	(627.01)	-11.24%
10731 Drug Violation -No Treatment	84,956.85	88,272.14	3,315.29	3.90%
10733 Municipal Training Education	23,929.49	22,594.45	(1,335.04)	-5.58%
10734 Blood Alcohol	224,981.37	220,652.87	(4,328.50)	-1.92%
10735 Litigation	1,314,488.86	1,246,871.79	(67,617.07)	-5.14%
10736 Alcohol Drug Treatment Fee	93,722.57	94,280.71	558.14	0.60%
10737 Drag Racing Fine	85.90	127.87	41.97	48.86%
10738 Drug Testing Fee	251,161.97	230,028.43	(21,133.54)	-8.41%
10739 Victim Notification Fund	55,349.23	51,809.09	(3,540.14)	-6.40%
10741 Ignition Interlock Device	37,447.71	36,047.43	(1,400.28)	-3.74%
10742 Cash Bond Forfeiture	75,612.64	81,459.92	5,847.28	7.73%
10743 Criminal Judicial Education	22,109.35	20,645.70	(1,463.65)	-6.62%
10744 P. Defender/D. Attorney Expungement	0.00	0.00	0.00	0.00%
10745 Enviromental Fees	1,214.99	12,600.19	11,385.20	937.06%
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	0.00	902.00	902.00	100.00%
10751 Vet Drug Violation	2,033.46	1,595.27	(438.19)	-21.55%
10752 Advanced Age Adult Abuse Violations	0.00	0.00	0.00	0.00%
10753 Telecom	0.00	0.00	0.00	0.00%
10754 Adult Performance Business Tax	0.00	0.00	0.00	0.00%
10755 Pharmacy Board Fine	57.94	509.09	451.15	778.65%
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	0.00	0.00	0.00	0.00%
10762 OCJP Child Like Doll Fine	0.00	0.00	0.00	0.00%
TOTAL	25,297,195.46	26,815,169.33	1,517,973.87	6.00%
Gas & Oil Severance				
11301-11302 Tax	70,730.43	35,658.00	(35,072.43)	-49.59%
TOTAL	70,730.43	35,658.00	(35,072.43)	-49.59%
TVA IN LIEU				
TOTAL	33,203,178.35	31,874,837.86	(1,328,340.49)	-4.00%
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	59.00	59.00	100.00%
TOTAL	0.00	59.00	59.00	100.00%
GROSS RECEIPTS				
10801 Bottlers	(89,104.60)	113,931.55	203,036.15	227.86%
10802 Gas, Water, Power & Light	0.00	30.02	30.02	100.00%
10803 Mixing Bars, Clubs, etc.	6,094.12	5,546.00	(548.12)	-8.99%
10809 Vending Machines	0.00	166.83	166.83	100.00%
10810 Bottlers	(23,761.44)	4,701.11	28,462.55	119.78%
TOTAL	(106,771.92)	124,375.51	231,147.43	216.49%
COIN AMUSEMENT				
11901 Coin Tax	1,440.00	6,320.00	4,880.00	338.89%
11902 Penalty & Interest	40.83	706.88	666.05	1631.28%
11904 License Fee	1,500.00	6,500.00	5,000.00	333.33%
TOTAL	2,980.83	13,526.88	10,546.05	353.80%
TOTAL MISC.TAXES	(103,791.09)	137,961.39	241,752.48	232.92%
GRAND TOTAL	1,331,358,479.80	1,325,630,418.02	(5,728,061.78)	-0.43%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

July 2023 - February 2024

PAGE # 6

CLASS OF TAX	FY 2023	FY 2024	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	7,273,389,721.46	7,491,080,558.93	217,690,837.47	2.99%
10102 State Cable TV	2,747,770.00	23,953,511.38	21,205,741.38	771.74%
10103 State Interstate Telecomm Sales	11,582,998.22	11,289,943.84	(293,054.38)	-2.53%
10104 State Sales 1% Increase 2002	1,203,393,567.26	1,243,544,401.48	40,150,834.22	3.34%
10105 State Sales Single Article	50,150,474.46	53,074,455.16	2,923,980.70	5.83%
10106 State Sales Food	436,370,420.06	344,240,309.09	(92,130,110.97)	-21.11%
10107 Prepaid Wireless	20,428,386.68	20,098,588.29	(329,798.39)	-1.61%
10108 Vendor's Compensation	83,113,952.42	12,920,176.15	(70,193,776.27)	-84.45%
10109 Transportation Equity	25,927,782.12	20,684,848.59	(5,242,933.53)	-20.22%
10110 911 Board	80,056,412.02	82,291,889.80	2,235,477.78	2.79%
10111 Hemp-Derived Cannabinoid Collections	0.00	6,619,095.18	6,619,095.18	100.00%
TOTAL	9,187,161,484.70	9,309,797,777.89	122,636,293.19	1.33%
FRANCHISE & EXCISE				
11401-11403 Franchise	966,526,297.84	1,076,726,141.92	110,199,844.08	11.40%
11501-11503 Excise	2,266,810,463.72	2,253,515,212.02	(13,295,251.70)	-0.59%
12101 F&E Est Payments	(1,033,545,242.29)	(1,329,846,088.04)	(296,300,845.75)	-28.67%
TOTAL	2,199,791,519.27	2,000,395,265.90	(199,396,253.37)	-9.06%
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	73,194,709.66	73,386,536.65	191,826.99	0.26%
12010 Class 5 Industrial Loan & Thrift	277,034.45	229,665.45	(47,369.00)	-17.10%
12011 Transient Vendor, Flea Mkt & Other	0.00	0.00	0.00	0.00%
12012 Audit P & I	13,274,346.14	17,215,488.23	3,941,142.09	29.69%
12013 Voluntary Disclosure State	3,550,291.38	2,253,630.71	(1,296,660.67)	-36.52%
TOTAL	90,296,381.63	93,085,321.04	2,788,939.41	3.09%
GASOLINE				
10201 Tax	592,406,375.99	588,935,657.87	(3,470,718.12)	-0.59%
10203 Hwy. Users Fuel Permits	157,500.00	144,000.00	(13,500.00)	-8.57%
10205 Penalty & Interest-Reg	554,312.02	230,677.58	(323,634.44)	-58.38%
10207 Alcohol Fees	300.00	300.00	0.00	0.00%
TOTAL	593,118,488.01	589,310,635.45	(3,807,852.56)	-0.64%
MOTOR FUEL				
10301 Tax Regular Diesel	209,353,169.79	210,234,359.84	881,190.05	0.42%
10302 Regular L. P.	87,456.73	96,785.15	9,328.42	10.67%
10305 Prepaid Diesel	49,936.00	49,667.00	(269.00)	-0.54%
10307 Penalty & Interest-Reg.	298,378.23	351,272.31	52,894.08	17.73%
10308 Dyed Fuel	0.00	2,000.00	2,000.00	100.00%
10309 Compressed Natural Gas-Dealer Permit	1,775,291.58	1,811,243.85	35,952.27	2.03%
10310 Carrier Dyed Fuel	2,201,115.92	2,368,937.74	167,821.82	7.62%
TOTAL	213,765,348.25	214,914,265.89	1,148,917.64	0.54%
PETROLEUM SPECIAL TAX				
10401 Tax	34,556,441.12	34,646,855.81	90,414.69	0.26%
10402 Penalties & Interest	47,636.04	31,431.13	(16,204.91)	-34.02%
10403 Environment Assurance Fee	13,487,561.65	13,539,139.54	51,577.89	0.38%
TOTAL	48,091,638.81	48,217,426.48	125,787.67	0.26%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

July 2023 - February 2024

PAGE # 7

CLASS OF TAX	FY 2023	FY 2024	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	115,009,608.09	159,497,927.53	44,488,319.44	38.68%
10502 Drive-Out Tags	3,569,053.50	3,418,992.00	(150,061.50)	-4.20%
10503 Temp. Operators Permits	25,689.50	27,404.00	1,714.50	6.67%
10504 Fines	88,448.82	81,861.32	(6,587.50)	-7.45%
10505 Miscellaneous	0.00	0.00	0.00	0.00%
10506 International Registration	61,899,656.76	63,099,856.49	1,200,199.73	1.94%
10507 Personalized Registration	632,030.00	568,295.00	(63,735.00)	-10.08%
10508 Handicapped Registration	683,974.00	719,058.00	35,084.00	5.13%
10509 Over Weight Truck Fines	743,083.93	605,490.33	(137,593.60)	-18.52%
10510 Inquiry Information Fees	0.00	0.00	0.00	0.00%
10511 Fleet Registration	590,323.49	1,078,344.82	488,021.33	82.67%
10512 Trip Permits	177,000.00	172,500.00	(4,500.00)	-2.54%
10514 International Reg. (Safety)	1,588,274.12	1,621,423.91	33,149.79	2.09%
10530 Electric Vehicle Fee	1,500,063.20	2,736,849.43	1,236,786.23	82.45%
TOTAL	186,507,205.41	233,628,002.83	47,120,797.42	25.26%
MOTOR VEHICLE TITLE	15,295,818.88	14,319,859.59	(975,959.29)	-6.38%
TOTAL	15,295,818.88	14,319,859.59	(975,959.29)	-6.38%
INSURANCE VERIFICATION*	1,530,825.00	2,722,100.00	1,191,275.00	77.82%
TOTAL	1,530,825.00	2,722,100.00	1,191,275.00	77.82%
INCOME				
10601 Pre-Income Tax	(729,603.92)	(51,344.08)	678,259.84	92.96%
10602 Tax	1,418,341.77	435,858.69	(982,483.08)	-69.27%
10603 Penalties & Interest	507,995.51	219,297.06	(288,698.45)	-56.83%
TOTAL	1,196,733.36	603,811.67	(592,921.69)	-49.55%
INHERITANCE,GIFT,ESTATE				
11601 Inheritance	39,946.64	4,464.52	(35,482.12)	-88.82%
11602 Gift Tax Class A	22,514.62	0.00	(22,514.62)	-100.00%
11603 Estate Tax	7.50	15.00	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	62,468.76	4,479.52	(57,989.24)	-92.83%
TOBACCO				
11801 Cigarette Stamps	124,867,219.05	115,905,638.27	(8,961,580.78)	-7.18%
11802 Cigar & Other Tobacco Products	16,063,437.56	16,711,145.43	647,707.87	4.03%
11803 Fair Trade Info	102,745.80	95,492.17	(7,253.63)	-7.06%
11804 Licenses-Retail Dealer	9,816.93	6,000.00	(3,816.93)	-38.88%
11805 Licenses-Other	8,285.00	8,558.90	273.90	3.31%
11808 Penalty	159,562.94	103,787.46	(55,775.48)	-34.96%
11809 LDR Penalty	74,143.14	26,532.40	(47,610.74)	-64.21%
TOTAL	141,285,210.42	132,857,154.63	(8,428,055.79)	-5.97%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	45,199,917.25	45,284,845.07	84,927.82	0.19%
11002 Wine Tax & High Alcohol Beer	12,177,386.77	12,081,824.97	(95,561.80)	-0.78%
11003 Licenses	0.00	0.00	0.00	0.00%
11011 Brand Registration	171,825.23	150,016.55	(21,808.68)	-12.69%
11013 Wine Tax (Winery)	346,281.88	319,220.76	(27,061.12)	-7.81%
11014 Common Spirit Tax	30,102.13	29,204.28	(897.85)	-2.98%
11015 Common Spirit Wine Tax	6,655.03	9,130.00	2,474.97	37.19%
11016 Distiller'sTax	49,022.58	40,231.10	(8,791.48)	-17.93%
11017 Enforcement Tax	741,801.71	748,765.65	6,963.94	0.94%
11018 Wine Enforcement Tax	560,417.18	566,535.28	6,118.10	1.09%
TOTAL	59,283,409.76	59,229,773.66	(53,636.10)	-0.09%
BEER				
10901 Beer Barrellage	11,976,978.93	11,450,167.93	(526,811.00)	-4.40%
10902 Certificate of Registration	15,785.01	16,380.00	594.99	3.77%
10905 Penalty & Interest	3,766.52	2,921.45	(845.07)	-22.44%
10906 Wholesale Beer	455,044.69	455,407.79	363.10	0.08%
10908 Common Carrier Beer Tax	3,328.97	4,257.72	928.75	27.90%
TOTAL	12,454,904.12	11,929,134.89	(525,769.23)	-4.22%
MIXED DRINK (LBD)				
11101 Tax	138,330,489.52	144,164,680.79	5,834,191.27	4.22%
TOTAL	138,330,489.52	144,164,680.79	5,834,191.27	4.22%

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

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

July 2023 - February 2024

PAGE # 8

CLASS OF TAX	FY 2023	FY 2024	GAIN OR LOSS	PERCENT
PRIVILEGE				
10701 Realty Transfer	208,234,814.15	170,580,296.62	(37,654,517.53)	-18.08%
10706 Criminal Injuries Comp	1,362,536.55	1,339,277.33	(23,259.22)	-1.71%
10707 Penalties	7,529.63	7,052.01	(477.62)	-6.34%
10709 Marriage License	522,469.98	522,105.75	(364.23)	-0.07%
10710 Tire Tax	6,236,224.14	6,428,969.01	192,744.87	3.09%
10713 Professional Tax	9,538,325.40	4,599,286.16	(4,939,039.24)	-51.78%
10714 Used Oil	691,702.32	662,224.09	(29,478.23)	-4.26%
10715 Auto Rental Surcharge	15,422,988.12	16,868,241.86	1,445,253.74	9.37%
10716 Realty Mortgage	74,390,019.34	55,194,482.44	(19,195,536.90)	-25.80%
10717 UCC	8,259,285.43	9,736,341.07	1,477,055.64	17.88%
10718 Attorneys Administrative Fee	943,033.98	1,045,222.96	102,188.98	10.84%
10719 Forfeiture of Bonds	536,264.86	993,963.95	457,699.09	85.35%
10720 Sex Offenders	38,787.83	44,836.91	6,049.08	15.60%
10721 Domestic Violence	324.45	347.71	23.26	7.17%
10726 Bail Bond Fee	855,349.03	830,576.37	(24,772.66)	-2.90%
10727 Aggravated Assault	12,312.54	19,455.59	7,143.05	58.01%
10728 Marriage License Increase 2002	1,614,289.83	1,655,640.00	41,350.17	2.56%
10729 Drug Violation Cases	67,067.94	57,886.08	(9,181.86)	-13.69%
10730 Sexual Assault	37,195.90	34,822.83	(2,373.07)	-6.38%
10731 Drug Violation -No Treatment	694,718.06	701,610.72	6,892.66	0.99%
10733 Municipal Training Education	187,701.40	191,511.25	3,809.85	2.03%
10734 Blood Alcohol	1,837,519.62	1,812,901.88	(24,617.74)	-1.34%
10735 Litigation	9,143,899.85	10,265,242.18	1,121,342.33	12.26%
10736 Alcohol Drug Treatment Fee	804,988.55	781,551.70	(23,436.85)	-2.91%
10737 Drag Racing Fine	1,941.35	1,263.31	(678.04)	-34.93%
10738 Drug Testing Fee	1,984,990.68	1,934,709.24	(50,281.44)	-2.53%
10739 Victim Notification Fund	400,033.00	405,286.33	5,253.33	1.31%
10741 Ignition Interlock Device	306,149.62	301,277.25	(4,872.37)	-1.59%
10742 Cash Bond Forfeiture	633,726.41	720,615.90	86,889.49	13.71%
10743 Criminal Judicial Education	161,457.76	170,931.71	9,473.95	5.87%
10744 P. Defender/D. Attorney Expungement	(55.56)	62.72	118.28	212.89%
10745 Environmental Fees	843,684.66	979,084.22	135,399.56	16.05%
10746 Human Trafficking GenFd	(55.55)	62.71	118.26	212.89%
10747 Motor Vehicle Recycler	(55.54)	62.69	118.23	212.87%
10748 Human Trafficking LawEnf	(55.55)	62.71	118.26	212.89%
10749 Human Trafficking D.A.Gen	(55.55)	62.71	118.26	212.89%
10750 Fantasy Sports	242,194.00	248,756.43	6,562.43	2.71%
10751 Vet Drug Violation	17,061.42	14,125.25	(2,936.17)	-17.21%
10752 Advanced Age Adult Abuse Violations	(55.58)	62.75	118.33	212.90%
10753 Telecom	11,672.14	45.33	(11,626.81)	-99.61%
10754 Adult Performance Business Tax	0.00	0.00	0.00	0.00%
10755 Pharmacy Board Fine	1,369.89	1,862.61	492.72	35.97%
10756 Medical Board Fine	(55.55)	62.71	118.26	212.89%
10757 Forfeiture of Property	(55.55)	62.71	118.26	212.89%
10758 Crime Impersonation First Response or Police	(55.55)	62.71	118.26	212.89%
10759 Crime Exposure HBV/HCV & Suicide	(55.58)	62.75	118.33	212.90%
10760 Misrepresentation of TennCare	(55.55)	62.70	118.25	212.87%
10761 Confinement Cost of Juveniles	(55.58)	62.75	118.33	212.90%
10762 OCJP Child Like Doll Fine	(55.55)	62.71	118.26	212.89%
TOTAL	346,042,907.59	289,152,619.38	(56,890,288.21)	-16.44%
Gas & Oil Severance				
11301-11302 Tax	680,379.50	353,857.96	(326,521.54)	-47.99%
TOTAL	680,379.50	353,857.96	(326,521.54)	-47.99%
TVA IN LIEU				
	256,520,170.41	267,214,488.15	10,694,317.74	4.17%
TOTAL	256,520,170.41	267,214,488.15	10,694,317.74	4.17%
MISCELLANEOUS TAXES:				
Unauthorized Substance				
14801 Marijuana	952.00	15,389.88	14,437.88	1516.58%
14802 Cocaine	0.00	642.01	642.01	100.00%
14803 Other Drugs	600.00	400.00	(200.00)	-33.33%
14804 Alcohol	0.00	0.00	0.00	0.00%
14805 Penalty & Interest	979.52	756.39	(223.13)	-22.78%
14806 Stamps	0.00	59.00	59.00	100.00%
TOTAL	2,531.52	17,247.28	14,715.76	581.30%
GROSS RECEIPTS				
10801 Bottlers	15,825,364.57	26,977,479.55	11,152,114.98	70.47%
10802 Gas, Water, Power & Light	7,210,928.45	10,301,151.59	3,090,223.14	42.85%
10803 Mixing Bars, Clubs, etc.	86,709.16	69,718.56	(16,990.60)	-19.59%
10809 Vending Machines	4,599.34	3,308.12	(1,291.22)	-28.07%
10810 Bottlers	5,177,200.72	8,214,330.86	3,037,130.14	58.66%
TOTAL	28,304,802.24	45,565,988.68	17,261,186.44	60.98%
COIN AMUSEMENT				
11901 Coin Tax	101,470.00	47,840.03	(53,629.97)	-52.85%
11902 Penalty & Interest	4,976.76	3,522.83	(1,453.93)	-29.21%
11904 License Fee	122,428.13	98,750.31	(23,677.82)	-19.34%
TOTAL	228,874.89	150,113.17	(78,761.72)	-34.41%
TOTAL MISC.TAXES	28,536,208.65	45,733,349.13	17,197,140.48	60.26%
GRAND TOTAL	13,518,420,767.05	13,454,911,904.85	(63,508,862.20)	-0.47%

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX		MIXED DRINK (LBD)		PAGE # 9	
COUNTIES	FEBRUARY FY 2024	YTD FY 2024	COUNTIES	FEBRUARY FY 2024	YTD FY 2024
Anderson	35,407.05	363,153.84	Lawrence	10,525.44	86,362.75
Bedford	19,449.25	236,275.00	Lewis	2,034.15	30,401.97
Benton	6,164.92	41,359.83	Lincoln	10,245.72	69,543.78
Bledsoe	124.16	3,832.92	Loudon	20,146.10	290,407.77
Blount	169,446.86	1,844,957.32	McMinn	13,438.71	128,155.69
Bradley	64,000.87	546,768.16	McNairy	2,134.35	15,086.63
Campbell	21,222.40	229,600.16	Macon	1,240.86	7,631.86
Cannon	279.00	4,920.00	Madison	110,031.86	946,773.80
Carroll	4,110.00	30,353.56	Marion	12,558.00	160,024.64
Carter	8,161.00	76,144.09	Marshall	10,483.07	76,098.74
Cheatham	12,750.89	140,999.62	Maury	109,522.61	1,039,371.06
Chester	467.00	4,232.81	Meigs	449.52	14,577.53
Claiborne	5,113.13	62,219.06	Monroe	14,918.82	178,254.67
Clay	0.00	4,479.65	Montgomery	191,994.61	1,778,055.95
Cocke	7,130.00	71,444.38	Moore	36.00	697.00
Coffee	35,117.99	660,490.97	Morgan	62.06	3,429.18
Crockett	267.32	2,311.75	Obion	9,865.16	114,575.16
Cumberland	22,861.29	260,658.10	Overton	6,134.00	52,721.68
Davidson	6,657,991.94	75,474,667.53	Perry	132.65	2,718.00
Decatur	950.00	20,191.07	Pickett	0.00	0.00
DeKalb	3,757.00	112,515.68	Polk	4,171.00	51,295.52
Dickson	28,130.76	287,423.30	Putnam	98,162.42	796,800.98
Dyer	16,776.54	134,999.90	Rhea	6,696.14	69,826.03
Fayette	5,727.00	55,668.54	Roane	19,683.00	103,335.09
Fentress	0.00	9,213.62	Robertson	28,546.76	256,930.85
Franklin	19,650.22	231,509.91	Rutherford	320,018.60	3,000,625.63
Gibson	7,280.43	56,548.55	Scott	1,468.00	14,945.00
Giles	9,501.67	94,283.41	Sequatchie	1,646.00	12,408.00
Grainger	19.00	1,415.00	Sevier	372,181.58	5,217,262.01
Greene	15,915.51	140,802.45	Shelby	1,514,590.35	16,156,675.76
Grundy	782.00	6,754.00	Smith	2,723.58	31,978.94
Hamblen	31,798.73	268,167.84	Stewart	1,259.00	12,971.53
Hamilton	863,745.82	8,253,261.53	Sullivan	84,140.33	890,745.46
Hancock	0.00	0.00	Sumner	161,258.40	1,536,053.22
Hardeman	2,580.10	25,233.10	Tipton	14,909.00	132,644.13
Hardin	11,489.87	134,939.68	Trousdale	2,363.40	24,539.22
Hawkins	5,178.45	45,000.71	Unicoi	1,479.00	12,953.25
Haywood	4,535.34	16,128.68	Union	1,566.03	44,218.08
Henderson	5,212.60	37,754.75	Van Buren	634.00	23,645.00
Henry	22,133.46	190,019.46	Warren	6,239.00	59,707.54
Hickman	811.00	12,212.16	Washington	163,214.11	1,584,897.25
Houston	1,146.00	12,888.47	Wayne	324.00	13,281.11
Humphreys	2,762.00	31,660.00	Weakley	12,812.00	114,241.24
Jackson	2,354.74	32,837.00	White	5,576.74	39,406.86
Jefferson	8,588.39	82,839.83	Williamson	638,577.69	6,661,932.54
Johnson	0.00	2,629.10	Wilson	117,923.99	1,182,924.54
Knox	1,045,494.62	10,759,107.84			
Lake	172.00	292.12			
Lauderdale	956.70	8,381.70	TOTALS	13,295,632.83	144,164,680.79

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX MOTOR VEHICLE

PAGE # 10

COUNTIES	FEBRUARY FY 2024	YTD FY 2024	COUNTIES	FEBRUARY FY 2024	YTD FY 2024
ANDERSON	294,987.83	2,443,782.44	LAWRENCE	130,840.42	977,304.68
BEDFORD	256,081.12	1,798,516.07	LEWIS	36,732.31	303,159.94
BENTON	58,504.02	450,055.75	LINCOLN	112,605.75	850,532.72
BLED SOE	40,295.62	319,409.10	LOUDON	213,081.42	1,521,252.61
BLOUNT	514,258.71	3,638,845.80	MCMINN	166,143.37	1,308,405.14
BRADLEY	342,134.39	2,357,509.82	MCNAIRY	69,636.09	588,811.00
CAMPBELL	106,500.67	788,693.33	MACON	69,939.88	550,641.63
CANNON	44,679.38	371,422.73	MADISON	331,408.84	2,775,657.60
CARROLL	73,183.78	554,590.02	MARION	84,613.65	701,214.60
CARTER	151,088.68	1,144,800.02	MARSHALL	112,003.14	829,552.61
CHEATHAM	149,496.47	1,291,405.22	MAURY	357,456.05	2,612,532.54
CHESTER	45,741.51	362,361.86	MEIGS	45,080.77	366,537.79
CLAIBORNE	85,851.22	675,219.11	MONROE	133,768.08	1,059,793.65
CLAY	21,214.30	182,556.95	MONTGOMERY	541,658.61	4,042,284.84
COCKE	129,643.63	871,445.63	MOORE	27,782.77	202,615.17
COFFEE	198,898.07	1,469,647.63	MORGAN	61,164.16	486,937.82
CROCKETT	46,413.70	394,353.71	OBION	154,648.94	1,900,771.78
CUMBERLAND	208,679.85	1,802,088.18	OVERTON	76,611.87	603,797.99
DAVIDSON	1,967,219.34	14,807,749.25	PERRY	29,696.84	257,184.18
DECATUR	38,032.99	303,678.68	PICKETT	20,077.05	148,583.51
DEKALB	67,532.11	520,015.63	POLK	60,459.70	412,947.74
DICKSON	197,852.57	1,603,805.63	PUTNAM	321,093.54	2,239,003.17
DYER	85,960.88	735,942.80	RHEA	105,101.81	881,559.68
FAYETTE	145,556.87	1,129,061.97	ROANE	158,776.45	1,257,866.51
FENTRESS	70,864.36	517,608.22	ROBERTSON	230,575.02	1,847,692.17
FRANKLIN	137,582.82	1,020,215.33	RUTHERFORD	1,022,189.23	7,440,527.95
GIBSON	158,151.35	1,087,931.59	SCOTT	55,884.91	558,185.74
GILES	94,379.60	796,168.35	SEQUATCHIE	55,244.11	471,984.43
GRAINGER	80,378.52	634,859.24	SEVIER	340,388.03	2,591,083.51
GREENE	327,027.36	2,074,387.82	SHELBY	1,706,468.52	13,801,511.86
GRUNDY	43,192.74	331,894.16	SMITH	83,254.60	555,613.13
HAMBLEN	203,487.07	1,489,578.82	STEWART	42,457.72	358,177.93
HAMILTON	1,375,188.22	10,201,487.67	SULLIVAN	494,015.15	3,662,521.17
HANCOCK	17,174.77	127,738.76	SUMNER	565,859.59	4,179,062.23
HARDEMAN	54,955.85	439,680.13	TIPTON	162,775.05	1,361,629.47
HARDIN	79,891.81	687,002.14	TROUSDALE	29,453.63	247,544.39
HAWKINS	150,249.82	1,126,228.76	UNICOI	49,686.99	390,209.91
HAYWOOD	49,437.47	424,159.97	UNION	54,690.23	402,643.57
HENDERSON	85,050.24	627,491.04	VAN BUREN	17,016.05	144,632.87
HENRY	133,390.17	1,289,914.45	WARREN	124,084.11	977,313.62
HICKMAN	69,719.84	593,313.70	WASHINGTON	398,750.65	2,901,665.54
HOUSTON	19,772.60	162,212.01	WAYNE	48,880.08	374,296.78
HUMPHREYS	60,012.03	472,342.25	WEAKLEY	81,504.47	675,531.40
JACKSON	36,980.53	283,436.84	WHITE	92,474.63	707,936.06
JEFFERSON	186,686.84	1,365,073.39	WILLIAMSON	755,441.83	5,580,898.26
JOHNSON	46,864.04	409,405.09	WILSON	520,882.06	3,708,670.49
KNOX	1,590,477.36	12,519,863.01	STATE	36,318.25	438,134.19
LAKE	9,575.13	82,536.41			
LAUDERDALE	56,446.69	460,025.48	TOTALS	20,795,421.36	159,497,927.53

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

REALTY TRANSFER & MORTGAGE

PAGE # 11

COUNTIES	FEBRUARY FY 2024	YTD FY 2024	COUNTIES	FEBRUARY FY 2024	YTD FY 2024
Anderson	146,731.40	1,893,453.81	Lawrence	89,256.62	908,971.46
Bedford	191,135.43	1,397,387.83	Lewis	29,966.04	354,156.78
Benton	22,537.09	249,713.10	Lincoln	64,034.59	698,332.69
Bledsoe	34,248.17	208,225.55	Loudon	232,292.31	2,830,566.23
Blount	431,703.86	4,210,225.35	McMinn	74,591.37	1,081,729.02
Bradley	277,041.43	2,464,644.79	McNairy	35,213.69	332,866.96
Campbell	60,582.82	780,149.12	Macon	55,343.34	588,098.52
Cannon	32,571.99	298,850.39	Madison	152,417.39	1,886,690.32
Carroll	39,127.82	350,691.77	Marion	109,231.68	834,969.47
Carter	60,272.24	768,376.80	Marshall	92,608.72	1,211,024.13
Cheatham	103,241.95	1,119,636.30	Mauzy	442,768.32	5,513,071.94
Chester	17,877.93	202,258.87	Meigs	49,715.81	263,132.57
Claiborne	29,785.18	474,299.07	Monroe	80,760.83	1,128,725.59
Clay	8,556.67	161,803.11	Montgomery	637,347.28	7,009,208.27
Cocke	57,743.10	554,366.45	Moore	22,396.31	218,901.51
Coffee	140,483.51	1,506,795.33	Morgan	21,219.22	253,014.32
Crockett	18,103.82	154,118.90	Obion	38,060.50	332,473.42
Cumberland	122,047.38	1,653,762.77	Overton	59,076.35	398,974.30
Davidson	3,131,480.35	39,731,324.28	Perry	9,904.03	209,683.40
Decatur	18,248.53	237,093.61	Pickett	12,724.80	141,258.30
DeKalb	36,415.87	625,350.01	Polk	29,814.63	306,802.08
Dickson	198,846.64	1,791,600.99	Putnam	220,899.33	1,793,058.37
Dyer	35,907.23	391,813.25	Rhea	50,353.37	645,540.63
Fayette	143,610.44	1,285,829.52	Roane	164,919.82	1,319,898.65
Fentress	41,142.45	396,105.31	Robertson	225,364.84	2,607,243.94
Franklin	92,150.49	1,262,562.91	Rutherford	1,248,497.91	14,338,307.78
Gibson	79,236.87	820,916.15	Scott	35,430.83	282,917.85
Giles	89,333.44	562,122.51	Sequatchie	44,864.01	326,297.99
Grainger	39,062.24	417,477.72	Sevier	598,782.27	6,557,041.68
Greene	136,975.08	1,391,450.73	Shelby	2,245,316.26	18,636,357.61
Grundy	19,580.57	269,665.50	Smith	76,898.71	538,981.27
Hamblen	111,738.75	1,316,220.52	Stewart	27,284.92	286,946.56
Hamilton	1,153,388.12	13,591,216.35	Sullivan	288,799.10	3,235,903.73
Hancock	11,781.49	94,060.90	Sumner	860,399.91	8,288,111.31
Hardeman	29,248.92	317,258.32	Tipton	120,136.11	1,073,624.75
Hardin	52,488.14	770,482.77	Trousdale	34,170.23	319,001.86
Hawkins	71,120.07	772,831.97	Unicoi	16,414.24	216,621.83
Haywood	14,510.80	186,925.91	Union	47,856.59	437,257.53
Henderson	20,552.44	304,579.76	Van Buren	13,187.32	180,758.63
Henry	70,411.30	534,063.02	Warren	76,893.62	899,518.91
Hickman	32,821.20	501,293.44	Washington	458,425.48	3,390,792.61
Houston	21,787.33	199,282.12	Wayne	16,133.34	204,479.94
Humphreys	50,245.28	384,616.11	Weakley	72,406.78	486,046.15
Jackson	18,394.46	188,065.59	White	48,788.20	539,328.72
Jefferson	97,831.55	1,515,852.61	Williamson	2,115,154.86	19,376,292.73
Johnson	29,868.15	358,808.47	Wilson	725,616.71	7,642,985.98
Knox	1,346,456.22	16,773,784.45	OUT OF STATE	2,170,650.07	9,741,497.62
Lake	8,281.38	36,582.42			
Lauderdale	14,240.04	165,657.69	TOTALS	23,353,336.29	235,511,120.13

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

STATE SALES

PAGE # 12

COUNTIES	FEBRUARY FY 2024	YTD FY 2024	COUNTIES	FEBRUARY FY 2024	YTD FY 2024
Anderson	8,988,419.76	79,264,667.23	Lewis	812,646.51	9,934,550.75
Bedford	3,944,352.57	36,430,502.65	Lincoln	2,243,089.80	20,572,541.01
Benton	1,122,083.55	10,131,729.16	Loudon	5,010,345.40	45,231,648.68
Bledsoe	268,767.01	2,687,861.97	McMinn	3,959,878.06	34,971,525.93
Blount	14,204,759.21	132,801,449.90	McNairy	1,134,585.16	10,020,511.14
Bradley	10,278,633.16	89,701,921.81	Macon	1,335,204.80	11,974,149.79
Campbell	2,355,230.66	24,091,206.33	Madison	14,624,950.45	130,638,056.79
Cannon	483,114.01	4,525,492.11	Marion	2,281,593.61	22,095,007.79
Carroll	1,431,596.53	12,503,087.75	Marshall	2,399,505.62	22,035,518.40
Carter	2,989,090.05	26,176,645.45	Maury	11,126,463.26	100,418,883.88
Cheatham	2,274,558.00	20,305,458.36	Meigs	716,363.60	5,698,641.61
Chester	737,809.82	7,158,966.68	Monroe	3,564,228.31	30,276,211.34
Claiborne	1,467,217.01	13,618,280.50	Montgomery	20,443,175.80	179,098,492.37
Clay	250,963.67	3,071,472.30	Moore	188,537.36	2,286,821.12
Cocke	2,454,983.09	23,884,634.14	Morgan	461,912.05	4,197,723.21
Coffee	6,565,012.70	61,606,226.36	Obion	2,567,997.71	23,469,743.08
Crockett	449,980.10	4,014,801.57	Overton	1,233,506.78	10,310,768.96
Cumberland	5,356,674.21	52,982,011.69	Perry	337,129.11	3,683,475.21
Davidson	128,736,052.03	1,236,317,637.08	Pickett	260,504.41	2,422,626.49
Decatur	666,041.88	6,429,648.38	Polk	553,630.73	4,872,230.87
DeKalb	1,121,958.33	9,677,167.77	Putnam	10,278,820.17	99,128,984.71
Dickson	5,250,274.86	50,446,210.53	Rhea	2,094,540.29	19,524,506.53
Dyer	3,436,326.05	30,971,364.13	Roane	5,304,546.14	48,203,802.99
Fayette	2,358,450.62	21,769,846.10	Robertson	5,397,380.31	49,411,021.68
Fentress	917,902.72	8,617,070.35	Rutherford	39,146,838.38	366,330,365.13
Franklin	2,600,235.16	25,416,552.84	Scott	1,198,550.25	10,537,724.26
Gibson	3,254,645.74	28,347,415.34	Sequatchie	832,611.81	7,759,532.21
Giles	2,147,058.01	19,555,142.75	Sevier	22,538,339.01	301,337,106.87
Grainger	703,065.03	6,150,001.67	Shelby	87,848,114.10	821,162,441.15
Greene	4,672,861.95	42,623,348.34	Smith	1,168,773.39	10,103,914.75
Grundy	450,272.52	4,926,733.35	Stewart	523,839.01	4,919,319.69
Hamblen	7,672,487.61	68,899,813.75	Sullivan	17,009,378.49	154,878,308.87
Hamilton	44,578,059.43	406,532,456.75	Sumner	17,137,897.85	154,100,388.39
Hancock	117,808.82	1,326,970.12	Tipton	2,761,438.69	24,794,150.05
Hardeman	1,361,536.06	10,955,189.98	Trousdale	331,113.75	2,962,392.79
Hardin	2,581,814.33	24,633,716.82	Unicoi	909,434.16	7,446,971.00
Hawkins	2,369,957.13	20,440,799.06	Union	605,312.67	5,405,940.53
Haywood	1,478,721.91	14,576,412.85	Van Buren	138,333.14	1,695,503.80
Henderson	1,944,710.49	17,688,173.23	Warren	2,856,894.68	25,830,140.27
Henry	2,951,588.39	27,791,928.51	Washington	15,820,918.04	144,667,215.57
Hickman	827,548.94	7,130,786.25	Wayne	588,094.12	4,894,835.20
Houston	246,503.67	2,192,560.00	Weakley	1,967,876.90	17,199,177.57
Humphreys	1,351,537.56	10,307,929.66	White	1,638,373.32	14,997,145.91
Jackson	238,039.01	2,409,886.15	Williamson	36,529,538.92	347,038,032.08
Jefferson	3,346,100.93	31,256,199.37	Wilson	15,161,517.12	145,621,071.30
Johnson	717,628.90	6,664,801.59	Out of State	295,524,874.19	2,411,872,623.02
Knox	68,301,887.77	636,044,641.71	Vendor's Comp	(31,931.14)	12,920,176.15
Lake	189,409.16	1,267,030.49			
Lauderdale	901,421.08	7,779,119.13			
Lawrence	3,080,852.11	26,742,886.99	TOTALS	1,026,732,669.60	9,309,797,777.89

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

LOCAL SALES

PAGE # 13

COUNTIES	FEBRUARY FY 2024	YTD FY 2024	COUNTIES	FEBRUARY FY 2024	YTD FY 2024
Anderson	3,787,247.98	30,831,074.21	Lewis	443,257.36	4,676,862.67
Bedford	1,727,554.34	14,865,491.29	Lincoln	972,092.79	8,099,619.96
Benton	547,899.83	4,580,664.48	Loudon	1,652,527.58	14,367,866.83
Bledsoe	174,450.44	1,414,381.05	McMinn	1,912,504.72	15,973,429.36
Blount	6,539,408.79	56,941,795.09	McNairy	499,768.25	3,991,619.36
Bradley	4,603,062.11	37,505,279.22	Macon	665,692.70	5,482,408.87
Campbell	920,431.40	8,727,192.19	Madison	5,920,049.93	51,246,202.10
Cannon	184,167.18	1,546,390.26	Marion	1,100,021.83	9,947,474.35
Carroll	723,636.60	5,930,124.23	Marshall	949,390.98	8,616,539.34
Carter	1,701,767.37	13,690,014.20	Maury	5,075,084.65	44,018,518.29
Cheatham	1,237,871.29	10,425,563.32	Meigs	167,086.44	1,344,672.82
Chester	362,530.73	3,120,154.98	Monroe	1,479,159.16	11,930,708.51
Claiborne	575,981.23	4,971,730.38	Montgomery	9,046,564.92	74,333,572.93
Clay	138,331.53	1,387,855.82	Moore	109,851.20	1,178,728.04
Cocke	1,193,853.32	10,853,857.02	Morgan	238,622.60	1,984,134.23
Coffee	2,827,490.18	25,394,282.21	Obion	1,085,979.13	9,190,156.22
Crockett	274,562.74	2,269,927.45	Overton	521,367.17	4,310,674.08
Cumberland	2,393,082.42	21,845,301.45	Perry	175,357.47	1,646,461.51
Davidson	51,574,743.12	468,073,381.14	Pickett	119,299.03	1,042,610.71
Decatur	289,829.17	2,731,515.61	Polk	308,737.13	2,684,663.03
DeKalb	535,814.27	4,552,688.55	Putnam	4,485,491.49	39,762,454.56
Dickson	2,541,756.00	21,842,467.25	Rhea	1,099,558.74	9,184,140.81
Dyer	1,538,195.94	12,915,751.14	Roane	2,081,112.39	17,417,313.84
Fayette	1,298,263.43	11,311,918.50	Robertson	3,060,727.23	25,255,131.55
Fentress	454,123.09	3,875,703.73	Rutherford	17,899,685.26	154,771,822.66
Franklin	1,084,078.87	9,565,383.04	Scott	473,428.62	4,024,137.61
Gibson	1,567,365.90	12,591,110.59	Sequatchie	434,600.70	3,633,642.47
Giles	967,499.44	8,384,563.17	Sevier	10,967,041.63	135,834,331.22
Grainger	428,143.92	3,383,566.03	Shelby	42,248,651.17	374,059,731.21
Greene	2,330,140.33	19,362,056.09	Smith	538,371.97	4,329,791.72
Grundy	225,597.13	2,188,385.83	Stewart	305,576.52	2,489,497.79
Hamblen	3,176,940.95	26,856,488.78	Sullivan	6,273,263.01	53,451,505.66
Hamilton	17,501,659.10	148,592,933.73	Sumner	7,152,716.78	60,540,117.96
Hancock	60,984.72	524,778.32	Tipton	1,484,941.55	12,016,686.57
Hardeman	546,325.24	4,397,093.64	Trousdale	168,918.32	1,410,892.09
Hardin	1,065,622.26	9,372,980.53	Unicoi	461,745.79	3,676,929.34
Hawkins	1,422,184.66	11,298,253.12	Union	291,754.17	2,470,124.15
Haywood	1,214,633.76	10,365,771.82	Van Buren	85,335.64	939,586.80
Henderson	905,526.66	7,437,759.04	Warren	1,462,509.01	11,607,116.37
Henry	1,244,933.53	10,734,440.29	Washington	5,995,859.76	52,302,047.61
Hickman	470,182.39	3,858,507.61	Wayne	323,021.12	2,472,396.67
Houston	152,946.30	1,346,927.12	Weakley	937,495.88	7,556,735.69
Humphreys	696,608.20	5,350,056.77	White	739,541.46	6,065,680.04
Jackson	176,157.21	1,565,984.20	Williamson	18,066,641.75	157,478,936.33
Jefferson	1,690,121.83	14,569,840.13	Wilson	8,111,284.43	70,494,499.35
Johnson	201,927.46	1,841,893.08	OUT OF STATE	4,243,162.59	36,664,603.13
Knox	24,625,668.98	215,472,464.35	TELECOM	3,508,639.18	29,543,976.05
Lake	105,227.20	739,611.93			
Lauderdale	498,506.79	3,925,474.50			
Lawrence	1,501,541.82	12,138,014.03	TOTALS	327,350,070.35	2,882,989,594.97

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX BUSINESS - STATE AND LOCAL

PAGE # 14

COUNTIES	FEBRUARY FY 2024	YTD FY 2024	COUNTIES	FEBRUARY FY 2024	YTD FY 2024
Anderson	139,945.78	1,578,833.14	Lawrence	46,556.40	363,876.97
Bedford	434,666.06	941,919.82	Lewis	14,137.40	86,680.16
Benton	31,433.61	92,364.65	Lincoln	115,554.91	320,989.18
Bledsoe	9,489.32	49,613.68	Loudon	88,060.95	810,677.84
Blount	492,775.83	2,738,703.70	McMinn	94,501.32	643,228.32
Bradley	242,722.83	1,409,907.08	McNairy	22,644.47	105,611.78
Campbell	34,134.63	291,715.27	Macon	16,097.62	144,582.14
Cannon	20,868.89	108,418.49	Madison	377,075.46	2,213,929.20
Carroll	21,461.98	187,935.40	Marion	40,525.68	329,207.11
Carter	30,530.67	338,356.93	Marshall	47,455.28	344,234.51
Ceatham	68,671.92	291,429.90	Maury	469,448.66	2,260,535.02
Chester	21,675.80	102,916.07	Meigs	1,551.00	50,699.75
Claiborne	15,484.51	136,864.16	Monroe	70,779.10	173,911.40
Clay	4,087.42	29,667.74	Montgomery	601,486.62	3,654,315.44
Cocke	14,993.67	383,430.71	Moore	906.57	20,714.63
Coffee	187,171.62	875,653.54	Morgan	4,812.01	45,575.94
Crockett	32,005.88	137,517.49	Obion	13,756.27	373,242.98
Cumberland	127,333.04	1,047,368.99	Overton	26,327.88	114,294.48
Davidson	4,768,079.64	29,948,559.40	Perry	1,883.31	653.48
Decatur	8,961.34	55,189.64	Pickett	1,137.54	8,693.47
DeKalb	19,158.51	166,883.98	Polk	11,244.88	60,122.57
Dickson	126,013.02	703,567.15	Putnam	249,999.62	1,661,380.28
Dyer	58,755.55	396,666.72	Rhea	26,864.47	297,246.85
Fayette	43,516.65	326,211.80	Roane	53,556.42	839,922.17
Fentress	26,199.03	142,855.77	Robertson	129,169.37	814,598.08
Franklin	67,459.29	262,452.15	Rutherford	528,383.50	6,212,763.49
Gibson	85,427.08	367,365.70	Scott	31,060.06	161,726.61
Giles	77,059.45	226,770.30	Sequatchie	34,751.95	138,441.14
Grainger	5,333.34	68,843.33	Sevier	901,660.89	4,040,450.53
Greene	57,627.32	595,766.07	Shelby	3,825,970.69	19,797,885.12
Grundy	615.09	39,214.12	Smith	38,908.43	148,457.91
Hamblen	177,248.21	1,387,620.74	Stewart	(55,120.45)	162,259.29
Hamilton	3,280,005.36	9,403,604.75	Sullivan	462,642.05	3,283,167.16
Hancock	2,862.31	19,728.15	Sumner	378,710.52	2,806,459.90
Hardeman	3,059.24	98,824.95	Tipton	70,568.75	730,793.40
Hardin	30,050.74	160,413.13	Trousdale	5,782.01	42,217.04
Hawkins	53,568.35	308,533.20	Unicoi	30,248.16	128,808.45
Haywood	90,531.26	341,918.02	Union	9,296.18	67,061.28
Henderson	39,714.46	330,368.93	Van Buren	1,647.14	15,679.36
Henry	26,636.54	355,322.87	Warren	54,138.30	387,763.91
Hickman	11,818.14	101,647.38	Washington	307,410.40	2,812,639.77
Houston	2,055.33	55,681.52	Wayne	1,921.24	(32,619.48)
Humphreys	10,835.18	158,023.25	Weakley	14,553.76	158,248.48
Jackson	944.08	30,421.84	White	53,587.94	235,063.41
Jefferson	104,999.46	538,989.15	Williamson	1,399,110.06	8,324,859.37
Johnson	4,814.72	84,576.09	Wilson	385,464.06	3,781,914.78
Knox	2,066,163.87	11,732,176.38	Out of State	4,968,059.63	34,893,677.31
Lake	11,694.31	30,623.04			
Lauderdale	29,233.15	171,406.32	TOTALS	29,194,181.96	173,389,484.58

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2024
FEBRUARY 2024

CLASSIFICATION	FEBRUARY FY 2023	FEBRUARY FY 2024	CHANGE	PERCENT
RETAIL TRADE				
BUILDING MATERIALS				
Lumber and Other Bldg. Materials	48,422,586	37,458,943	-10,963,643	-22.64%
Paint, Glass and Wallpaper Stores	1,681,743	1,389,295	-292,448	-17.39%
Hardware Stores	10,988,628	10,064,047	-924,581	-8.41%
Retail Nurseries & Garden Stores	3,072,200	2,967,419	-104,781	-3.41%
Mobile Home Dealers	1,020,794	941,180	-79,614	-7.80%
SUBTOTAL	65,185,951	52,820,884	-12,365,067	-18.97%
GENERAL MERCHANDISE				
Department Stores	51,530,813	70,095,593	18,564,780	36.03%
Variety Stores	1,749,532	1,862,977	113,445	6.48%
Miscellaneous General Merchandise	25,877,571	24,932,788	-944,783	-3.65%
SUBTOTAL	79,157,916	96,891,358	17,733,442	22.40%
FOOD STORES				
Grocery Stores	55,310,870	63,233,175	7,922,305	14.32%
Meat & Fish Markets	201,312	217,602	16,290	8.09%
Fruit & Vegetable	109,636	97,428	-12,208	-11.14%
Candy, Nut & Confectionery	149,794	122,226	-27,568	-18.40%
Dairy Products Stores	1,968	1,352	-616	-31.31%
Retail Bakeries	1,093,835	1,050,992	-42,843	-3.92%
Miscellaneous Food Stores	3,425,071	2,832,805	-592,266	-17.29%
SUBTOTAL	60,292,487	67,555,579	7,263,093	12.05%
AUTO DEALERS & SERVICE STATIONS				
Motor Vehicle Dealers, New & Used	69,825,727	61,752,727	-8,073,000	-11.56%
Motor Vehicle Dealers, Used Car	19,843,804	16,776,133	-3,067,671	-15.46%
Auto & Home Supply Stores	9,945,933	10,571,283	625,350	6.29%
Gasoline Service Stations	17,407,725	17,884,180	476,455	2.74%
Boat Dealers	620,556	428,263	-192,293	-30.99%
Recreational Vehicle Dealers	1,852,193	1,480,291	-371,902	-20.08%
Motorcycle & All Other MV Dealers	5,715,105	4,802,239	-912,865	-15.97%
SUBTOTAL	125,211,043	113,695,117	-11,515,926	-9.20%
APPAREL & ACCESSORY STORES				
Men's & Boy's Clothing	936,640	890,137	-46,504	-4.96%
Women's Clothing	3,526,985	3,501,666	-25,319	-0.72%
Women's Accessory & Specialty	682,373	717,922	35,550	5.21%
Children's & Infants' Wear Stores	475,372	405,977	-69,395	-14.60%
Family Clothing Stores	7,798,225	8,705,594	907,369	11.64%
Shoe Stores	2,802,976	2,337,191	-465,785	-16.62%
Miscellaneous Apparel & Accessory	3,902,943	4,098,674	195,731	5.01%
SUBTOTAL	20,125,514	20,657,161	531,647	2.64%
FURNITURE AND HOME FURNISHINGS				
Furniture Stores	8,616,475	7,268,754	-1,347,721	-15.64%
Home Furnishings	5,243,930	4,737,796	-506,135	-9.65%
Household Appliance Stores	1,252,261	841,935	-410,326	-32.77%
Electronic Stores and Music Stores	13,476,984	13,146,604	-330,380	-2.45%
SUBTOTAL	28,589,650	25,995,089	-2,594,561	-9.08%
EATING & DRINKING PLACES				
Eating Places	96,365,943	89,760,037	-6,605,906	-6.86%
Drinking Places	2,303,039	2,075,451	-227,588	-9.88%
SUBTOTAL	98,668,982	91,835,488	-6,833,493	-6.93%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2024
FEBRUARY 2024

CLASSIFICATION	FEBRUARY FY 2023	FEBRUARY FY 2024	CHANGE	PERCENT
MISCELLANEOUS RETAIL STORES				
Drug Stores	5,629,383	5,499,655	-129,728	-2.30%
Liquor Stores	6,759,902	6,948,267	188,366	2.79%
Used Merchandise etc.	1,664,079	1,519,958	-144,121	-8.66%
Sporting Goods & Bicycle Shops	5,690,063	5,927,074	237,012	4.17%
Book Stores	1,005,501	1,048,447	42,946	4.27%
Stationery Stores	1,256,449	1,107,848	-148,600	-11.83%
Jewelry Stores	2,439,160	2,391,157	-48,003	-1.97%
Hobby, Toy & Game	1,035,561	1,076,422	40,860	3.95%
Gift, Novelty & Souvenir	2,056,452	1,986,836	-69,616	-3.39%
Luggage & Leather Goods	551,491	508,027	-43,464	-7.88%
Sewing, Needlework & Piece Goods	262,037	267,123	5,086	1.94%
Catalogue & Mail Order Houses	60,655,132	65,206,354	4,551,222	7.50%
Automatic Merchandising Machines	513,076	564,600	51,524	10.04%
Direct Selling Establishments	5,609,726	6,109,873	500,146	8.92%
Fuel Dealers	2,052,491	1,679,447	-373,044	-18.18%
Florists	526,135	549,092	22,957	4.36%
Tobacco Stores and Stands	2,648,357	3,068,436	420,079	15.86%
News Dealers & Newsstands	16,082	44,374	28,292	175.92%
Optical Goods Stores	231,381	246,668	15,287	6.61%
Miscellaneous Retail, N.E.C.	32,922,576	31,754,481	-1,168,095	-3.55%
SUBTOTAL	133,525,034	137,504,141	3,979,107	2.98%
TOTAL RETAIL	610,756,576	606,954,817	-3,801,759	-0.62%
SERVICES				
HOTELS & LODGING PLACES	29,350,540	28,135,254	-1,215,286	-4.14%
PERSONAL SERVICES	5,412,133	5,000,676	-411,456	-7.60%
BUSINESS SERVICES	65,480,142	76,491,096	11,010,954	16.82%
AUTO REPAIR, SERVICES & PARKING	28,403,193	28,102,037	-301,156	-1.06%
MISCELLANEOUS REPAIR SERVICES	5,973,429	5,539,487	-433,942	-7.26%
MOTION PICTURES	2,313,832	2,190,531	-123,301	-5.33%
AMUSEMENT SERVICES	13,516,945	9,075,189	-4,441,757	-32.86%
HEALTH SERVICES	1,597,463	1,942,258	344,795	21.58%
OTHER SERVICES	5,874,985	7,023,106	1,148,120	19.54%
TOTAL SERVICES	157,922,663	163,499,634	5,576,971	3.53%
AGRICULTURE, FORESTRY, FISHING	849,804	861,619	11,815	1.39%
MINING	1,483,979	1,288,927	-195,052	-13.14%
CONSTRUCTION	9,713,162	10,556,768	843,606	8.69%
MANUFACTURING	51,218,200	42,750,230	-8,467,971	-16.53%
TRANSPORTATION	5,339,232	1,824,232	-3,515,000	-65.83%
COMMUNICATIONS	41,770,653	41,605,183	-165,470	-0.40%
ELECTRIC, GAS & SANITARY SERVICES	28,364,869	28,358,661	-6,208	-0.02%
WHOLESALE TRADE	71,408,879	66,764,308	-4,644,571	-6.50%
FINANCE, INSURANCE, REAL ESTATE	4,212,936	4,336,944	124,008	2.94%
TOTAL NON-RETAIL, NON-SERVICES	214,361,716	198,346,873	-16,014,843	-7.47%
COUNTY CLERK	26,033,893	27,917,695	1,883,802	7.24%
CONSUMER USE TAX	1,097,113	663,013	-434,099	-39.57%
UNCLASSIFIED	34,130,672	29,350,637	-4,780,035	-14.01%
GRAND TOTAL	1,044,302,633	1,026,732,670	-17,569,963	-1.68%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2024
JULY 2023 - FEBRUARY 2024

CLASSIFICATION	FY 2023	FY 2024	CHANGE	PERCENT
RETAIL TRADE				
BUILDING MATERIALS				
Lumber and Other Bldg. Materials	432,250,071	408,394,768	-23,855,303	-5.52%
Paint, Glass and Wallpaper Stores	15,846,171	16,057,258	211,088	1.33%
Hardware Stores	100,595,728	97,143,356	-3,452,373	-3.43%
Retail Nurseries & Garden Stores	34,279,039	37,491,852	3,212,814	9.37%
Mobile Home Dealers	10,775,436	11,141,041	365,604	3.39%
SUBTOTAL	593,746,445	570,228,275	-23,518,171	-3.96%
GENERAL MERCHANDISE				
Department Stores	478,706,214	482,405,324	3,699,110	0.77%
Variety Stores	16,530,415	15,814,134	-716,281	-4.33%
Miscellaneous General Merchandise	230,793,777	222,582,844	-8,210,933	-3.56%
SUBTOTAL	726,030,406	720,802,302	-5,228,104	-0.72%
FOOD STORES				
Grocery Stores	441,367,083	400,722,581	-40,644,503	-9.21%
Meat & Fish Markets	1,912,436	1,786,304	-126,132	-6.60%
Fruit & Vegetable	1,529,558	1,336,851	-192,707	-12.60%
Candy, Nut & Confectionery	1,896,340	1,869,869	-26,471	-1.40%
Dairy Products Stores	27,866	25,103	-2,763	-9.92%
Retail Bakeries	9,596,515	9,939,420	342,905	3.57%
Miscellaneous Food Stores	26,015,937	25,702,197	-313,740	-1.21%
SUBTOTAL	482,345,735	441,382,324	-40,963,411	-8.49%
AUTO DEALERS & SERVICE STATIONS				
Motor Vehicle Dealers, New & Used	572,596,226	587,509,184	14,912,958	2.60%
Motor Vehicle Dealers, Used Car	169,233,629	162,201,663	-7,031,966	-4.16%
Auto & Home Supply Stores	96,015,890	98,436,336	2,420,446	2.52%
Gasoline Service Stations	150,454,175	158,818,200	8,364,026	5.56%
Boat Dealers	6,997,526	6,679,026	-318,500	-4.55%
Recreational Vehicle Dealers	18,446,167	16,020,892	-2,425,276	-13.15%
Motorcycle & All Other MV Dealers	54,788,516	55,269,672	481,156	0.88%
SUBTOTAL	1,068,532,129	1,084,934,972	16,402,843	1.54%
APPAREL & ACCESSORY STORES				
Men's & Boy's Clothing	9,962,155	9,981,921	19,766	0.20%
Women's Clothing	38,715,320	39,077,071	361,751	0.93%
Women's Accessory & Specialty	7,571,952	7,813,185	241,233	3.19%
Children's & Infants' Wear Stores	6,095,563	5,409,326	-686,237	-11.26%
Family Clothing Stores	97,803,020	102,477,310	4,674,290	4.78%
Shoe Stores	31,629,867	30,918,550	-711,317	-2.25%
Miscellaneous Apparel & Accessory	41,578,813	43,742,359	2,163,546	5.20%
SUBTOTAL	233,356,690	239,419,723	6,063,033	2.60%
FURNITURE AND HOME FURNISHINGS				
Furniture Stores	77,452,695	70,775,243	-6,677,452	-8.62%
Home Furnishings	49,036,213	46,167,993	-2,868,220	-5.85%
Household Appliance Stores	9,215,140	8,606,434	-608,706	-6.61%
Electronic Stores and Music Stores	117,757,107	116,134,252	-1,622,855	-1.38%
SUBTOTAL	253,461,155	241,683,922	-11,777,233	-4.65%
EATING & DRINKING PLACES				
Eating Places	823,071,176	863,250,253	40,179,077	4.88%
Drinking Places	22,469,668	22,859,660	389,991	1.74%
SUBTOTAL	845,540,844	886,109,913	40,569,068	4.80%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2024
JULY 2023 - FEBRUARY 2024

CLASSIFICATION	FY 2023	FY 2024	CHANGE	PERCENT
MISCELLANEOUS RETAIL STORES				
Drug Stores	47,014,429	46,049,516	-964,912	-2.05%
Liquor Stores	65,791,217	68,267,201	2,475,983	3.76%
Used Merchandise etc.	14,179,423	14,550,367	370,944	2.62%
Sporting Goods & Bicycle Shops	68,003,761	69,230,074	1,226,313	1.80%
Book Stores	9,693,946	10,403,357	709,412	7.32%
Stationery Stores	10,397,466	9,288,345	-1,109,121	-10.67%
Jewelry Stores	27,899,025	28,315,588	416,562	1.49%
Hobby, Toy & Game	10,759,316	11,307,497	548,181	5.09%
Gift, Novelty & Souvenir	31,342,970	32,636,679	1,293,710	4.13%
Luggage & Leather Goods	6,386,366	6,050,080	-336,286	-5.27%
Sewing, Needlework & Piece Goods	2,649,408	2,619,338	-30,070	-1.13%
Catalogue & Mail Order Houses	512,224,910	572,463,852	60,238,942	11.76%
Automatic Merchandising Machines	4,289,758	5,078,612	788,854	18.39%
Direct Selling Establishments	56,462,600	55,286,465	-1,176,135	-2.08%
Fuel Dealers	13,256,364	11,289,475	-1,966,890	-14.84%
Florists	4,989,084	5,040,146	51,063	1.02%
Tobacco Stores and Stands	21,056,432	25,295,054	4,238,622	20.13%
News Dealers & Newsstands	180,026	276,369	96,343	53.52%
Optical Goods Stores	2,814,983	3,035,401	220,418	7.83%
Miscellaneous Retail, N.E.C.	278,078,545	283,350,844	5,272,299	1.90%
SUBTOTAL	1,187,470,030	1,259,834,262	72,364,232	6.09%
TOTAL RETAIL	5,390,483,434	5,444,395,693	53,912,259	1.00%
SERVICES				
HOTELS & LODGING PLACES	300,929,175	316,967,455	16,038,280	5.33%
PERSONAL SERVICES	44,605,388	45,160,722	555,334	1.24%
BUSINESS SERVICES	523,131,938	585,046,182	61,914,244	11.84%
AUTO REPAIR, SERVICES & PARKING	236,289,033	251,747,637	15,458,604	6.54%
MISCELLANEOUS REPAIR SERVICES	51,573,365	54,285,894	2,712,529	5.26%
MOTION PICTURES	19,063,459	20,967,594	1,904,136	9.99%
AMUSEMENT SERVICES	131,072,676	136,497,604	5,424,928	4.14%
HEALTH SERVICES	15,333,464	15,407,052	73,588	0.48%
OTHER SERVICES	54,116,891	65,124,333	11,007,442	20.34%
TOTAL SERVICES	1,376,115,388	1,491,204,474	115,089,086	8.36%
AGRICULTURE, FORESTRY, FISHING	8,571,391	9,087,539	516,148	6.02%
MINING	15,240,769	16,591,083	1,350,314	8.86%
CONSTRUCTION	97,930,029	100,055,129	2,125,100	2.17%
MANUFACTURING	465,468,406	447,758,568	-17,709,838	-3.80%
TRANSPORTATION	44,343,460	42,387,669	-1,955,792	-4.41%
COMMUNICATIONS	349,316,176	333,747,017	-15,569,159	-4.46%
ELECTRIC, GAS & SANITARY SERVICES	228,087,682	220,019,884	-8,067,798	-3.54%
WHOLESALE TRADE	665,904,016	668,814,494	2,910,478	0.44%
FINANCE, INSURANCE, REAL ESTATE	36,214,516	42,918,505	6,703,988	18.51%
TOTAL NON-RETAIL, NON-SERVICES	1,911,076,445	1,881,379,886	-29,696,558	-1.55%
COUNTY CLERK	230,027,172	241,393,508	11,366,337	4.94%
CONSUMER USE TAX	9,129,791	11,639,928	2,510,138	27.49%
UNCLASSIFIED	270,329,256	239,784,288	-30,544,968	-11.30%
GRAND TOTAL	9,187,161,485	9,309,797,778	122,636,293	1.33%