



Revenue Collections

May 2025

DAVID GERREGANO





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

May 2025

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CLASS OF TAX	May FY 2023	May FY 2024	May FY 2025	May FY 2023- May FY 2024 \$ Change	May FY 2023- May FY 2024 % Change	May FY 2024- May FY 2025 \$ Change	May FY 2024- May FY 2025 % Change
Sales and Use	1,156,660,061.36	1,195,486,311.50	1,256,631,137.86	38,826,250.14	3.36%	61,144,826.36	5.11%
Franchise & Excise	105,107,209.33	106,111,639.20	110,114,556.54	1,004,429.87	0.96%	4,002,917.34	3.77%
Business	57,561,842.49	51,464,712.41	47,472,953.91	(6,097,130.08)	-10.59%	(3,991,758.50)	-7.76%
Gasoline	78,293,771.61	76,322,357.62	74,157,968.68	(1,971,413.99)	-2.52%	(2,164,388.94)	-2.84%
Motor Fuel	29,033,965.71	24,128,153.26	24,592,529.07	(4,905,812.45)	-16.90%	464,375.81	1.92%
Petroleum Special	6,162,136.17	6,282,471.94	6,143,105.11	120,335.77	1.95%	(139,366.83)	-2.22%
Motor Vehicle Registration	19,454,250.93	34,220,141.41	32,849,360.34	14,765,890.48	75.90%	(1,370,781.07)	-4.01%
Motor Vehicle Title	1,894,325.00	2,045,368.45	2,035,325.21	151,043.45	7.97%	(10,043.24)	-0.49%
Income	175,801.12	110,227.37	19,195.77	(65,573.75)	-37.30%	(91,031.60)	-82.59%
Inheritance, Gift & Estate	12,007.08	541.19	556.19	(11,465.89)	-95.49%	15.00	2.77%
Tobacco	20,989,821.10	14,243,941.30	16,509,075.04	(6,745,879.80)	-32.14%	2,265,133.74	15.90%
Alcoholic Beverage	7,280,185.63	7,515,118.45	7,846,371.73	234,932.82	3.23%	331,253.28	4.41%
Beer	1,533,579.60	1,587,872.61	1,567,072.66	54,293.01	3.54%	(20,799.95)	-1.31%
Mixed Drink (LBD)	20,148,741.23	19,615,771.17	19,818,999.32	(532,970.06)	-2.65%	203,228.15	1.04%
Privilege	54,550,954.29	73,733,659.25	66,508,347.35	19,182,704.96	35.16%	(7,225,311.90)	-9.80%
Gas & Oil Severance	46,938.70	39,123.00	60,528.96	(7,815.70)	-16.65%	21,405.96	54.71%
TVA	33,203,178.35	31,874,837.86	32,776,219.14	(1,328,340.49)	-4.00%	901,381.28	2.83%
Miscellaneous Taxes	295,473.51	60,646.40	2,119,684.75	(234,827.11)	-79.47%	2,059,038.35	3395.15%
TOTAL STATE COLLECTIONS	1,592,404,243.21	1,644,842,894.39	1,701,222,987.63	52,438,651.18	3.29%	56,380,093.24	3.43%
Local Government							
Local Sales Tax	363,889,568.09	373,817,021.13	396,660,230.79	9,927,453.04	2.73%	22,843,209.66	6.11%
Local Business Tax	63,924,135.31	58,912,429.66	52,182,842.37	(5,011,705.65)	-7.84%	(6,729,587.29)	-11.42%
Local Business Tax Fees	6,201,328.22	5,608,735.48	4,919,737.66	(592,592.74)	-9.56%	(688,997.82)	-12.28%
Mineral Tax	682,336.77	2,022,570.11	726,031.70	1,340,233.34	196.42%	(1,296,538.41)	-64.10%
Coal Severance	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
TOTAL LOCAL COLLECTIONS	434,697,368.39	440,360,756.38	454,488,842.52	5,663,387.99	1.30%	14,128,086.14	3.21%
TOTAL COLLECTED REVENUE	2,027,101,611.60	2,085,203,650.77	2,155,711,830.15	58,102,039.17	2.87%	70,508,179.38	3.38%



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

July 2024 - May 2025

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CLASS OF TAX	FY 2023 YTD	FY 2024 YTD	FY 2025 YTD	FY 2023 - FY 2024 \$ Change	FY 2023 - FY 2024 % Change	FY 2024 - FY 2025 \$ Change	FY 2024 - FY 2025 % Change
Sales and Use	12,593,000,837.37	12,827,033,486.03	13,366,389,947.02	234,032,648.66	1.86%	539,356,460.99	4.20%
Franchise & Excise	4,068,273,287.94	3,807,157,050.43	2,961,948,771.60	(261,116,237.51)	-6.42%	(845,208,278.83)	-22.20%
Business	321,382,144.41	326,892,920.48	344,390,868.30	5,510,776.07	1.71%	17,497,947.82	5.35%
Gasoline	800,971,145.83	800,954,007.23	812,102,436.72	(17,138.60)	0.00%	11,148,429.49	1.39%
Motor Fuel	296,872,441.32	295,573,139.94	296,206,145.41	(1,299,301.38)	-0.44%	633,005.47	0.21%
Petroleum Special	65,034,623.32	65,733,979.54	66,240,418.32	699,356.22	1.08%	506,438.78	0.77%
Motor Vehicle Registration	263,529,110.36	343,642,480.00	375,389,631.41	80,113,369.64	30.40%	31,747,151.41	9.24%
Motor Vehicle Title	21,206,361.97	19,994,812.62	20,537,548.50	(1,211,549.35)	-5.71%	542,735.88	2.71%
Income	1,614,632.21	824,338.77	397,567.26	(790,293.44)	-48.95%	(426,771.51)	-51.77%
Inheritance, Gift & Estate	75,588.22	6,148.09	29,511.59	(69,440.13)	-91.87%	23,363.50	380.01%
Tobacco	196,387,925.27	179,442,712.53	170,521,187.17	(16,945,212.74)	-8.63%	(8,921,525.36)	-4.97%
Alcoholic Beverage	80,915,003.42	80,549,112.82	78,700,271.27	(365,890.60)	-0.45%	(1,848,841.55)	-2.30%
Beer	16,925,967.02	16,290,043.45	15,676,788.67	(635,923.57)	-3.76%	(613,254.78)	-3.76%
Mixed Drink (LBD)	193,792,234.43	200,587,454.15	207,516,829.41	6,795,219.72	3.51%	6,929,375.26	3.45%
Privilege	469,695,154.02	432,018,014.99	445,984,161.47	(37,677,139.03)	-8.02%	13,966,146.48	3.23%
Gas & Oil Severance	858,664.63	479,334.03	422,666.48	(379,330.60)	-44.18%	(56,667.55)	-11.82%
TVA	356,129,705.46	362,839,001.73	365,738,597.38	6,709,296.27	1.88%	2,899,595.65	0.80%
Miscellaneous Taxes	28,982,043.90	45,812,399.22	51,374,980.59	16,830,355.32	58.07%	5,562,581.37	12.14%
TOTAL STATE COLLECTIONS	19,775,646,871.10	19,805,830,436.05	19,579,568,328.57	30,183,564.95	0.15%	(226,262,107.48)	-1.14%
Local Government							
Local Sales Tax	3,937,755,483.27	3,981,894,659.11	4,224,782,404.11	44,139,175.84	1.12%	242,887,745.00	6.10%
Local Business Tax	314,329,529.56	320,049,123.94	333,856,988.94	5,719,594.38	1.82%	13,807,865.00	4.31%
Local Business Tax Fees	32,331,597.27	32,409,023.91	33,057,858.70	77,426.64	0.24%	648,834.79	2.00%
Mineral Tax	6,767,397.81	8,997,349.15	7,270,247.11	2,229,951.34	32.95%	(1,727,102.04)	-19.20%
Coal Severance	18,435.67	1,103.66	0.00	(17,332.01)	-94.01%	(1,103.66)	-100.00%
TOTAL LOCAL COLLECTIONS	4,291,202,443.58	4,343,351,259.77	4,598,967,498.86	52,148,816.19	1.22%	255,616,239.09	5.89%
TOTAL COLLECTED REVENUE	24,066,849,314.68	24,149,181,695.82	24,178,535,827.43	82,332,381.14	0.34%	29,354,131.61	0.12%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

May 2025

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	948,191,606.71	997,665,639.58	49,474,032.87	5.22%
10102 State Cable TV	2,886,124.28	1,887,910.91	(998,213.37)	-34.59%
10103 State Interstate Telecomm Sales	1,412,274.22	1,410,449.30	(1,824.92)	-0.13%
10104 State Sales 1% Increase 2002	157,448,157.17	165,699,954.12	8,251,796.95	5.24%
10105 State Sales Single Article	7,286,038.10	7,274,355.85	(11,682.25)	-0.16%
10106 State Sales Food	63,518,566.07	68,270,883.65	4,752,317.58	7.48%
10107 Prepaid Wireless	1,366,133.54	1,489,850.79	123,717.25	9.06%
10108 Vendor's Compensation	(4,992.08)	(812.47)	4,179.61	83.72%
10109 Transportation Equity	1,822,492.37	1,357,947.29	(464,545.08)	-25.49%
10110 911 Board	10,396,840.51	10,071,301.59	(325,538.92)	-3.13%
10111 Hemp-Derived Cannabinoid Collections	1,163,070.61	1,503,657.25	340,586.64	29.28%
TOTAL	1,195,486,311.50	1,256,631,137.86	61,144,826.36	5.11%
FRANCHISE & EXCISE				
11401-11403 Franchise	38,342,405.03	37,895,842.56	(446,562.47)	-1.16%
11501-11503 Excise	67,954,408.04	62,568,351.11	(5,386,056.93)	-7.93%
12101 F&E Est Payments	(185,173.87)	9,650,362.87	9,835,536.74	5311.51%
TOTAL	106,111,639.20	110,114,556.54	4,002,917.34	3.77%
BUSINESS				
12006-12009-Class 1-4	50,760,296.03	45,352,857.03	(5,407,439.00)	-10.65%
12010 Class 5 Industrial Loan & Thrift	3,596.99	18,107.65	14,510.66	403.41%
12012 Audit P & I	624,376.83	2,028,285.00	1,403,908.17	224.85%
12013 Voluntary Disclosure State	76,442.56	73,704.23	(2,738.33)	-3.58%
TOTAL	51,464,712.41	47,472,953.91	(3,991,758.50)	-7.76%
GASOLINE				
10201 Tax	76,297,807.50	74,140,896.64	(2,156,910.86)	-2.83%
10203 Hwy. Users Fuel Permits	15,000.00	9,000.00	(6,000.00)	-40.00%
10205 Penalty & Interest-Reg	9,550.12	8,072.04	(1,478.08)	-15.48%
10207 Alcohol Fees	0.00	0.00	0.00	0.00%
TOTAL	76,322,357.62	74,157,968.68	(2,164,388.94)	-2.84%
MOTOR FUEL				
10301 Tax Regular Diesel	23,920,174.14	24,268,686.37	348,512.23	1.46%
10302 Regular L. P.	1,850.90	110.88	(1,740.02)	-94.01%
10305 Prepaid Diesel	171.50	0.00	(171.50)	-100.00%
10307 Penalty & Interest-Reg.	(307.38)	2,366.51	2,673.89	869.90%
10308 Dyed Fuel	0.00	0.00	0.00	0.00%
10309 Compressed Natural Gas-Dealer Permit	206,264.10	321,365.31	115,101.21	55.80%
10310 Carrier Dyed Fuel	0.00	0.00	0.00	0.00%
TOTAL	24,128,153.26	24,592,529.07	464,375.81	1.92%
PETROLEUM SPECIAL TAX				
10401 Tax	4,515,904.76	4,412,778.49	(103,126.27)	-2.28%
10402 Penalties & Interest	683.51	5,583.59	4,900.08	716.90%
10403 Environment Assurance Fee	1,765,883.67	1,724,743.03	(41,140.64)	-2.33%
TOTAL	6,282,471.94	6,143,105.11	(139,366.83)	-2.22%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

May 2025

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	25,716,969.07	23,797,892.88	(1,919,076.19)	-7.46%
10502 Drive-Out Tags	459,992.00	494,562.50	34,570.50	7.52%
10503 Temp. Operators Permits	3,481.50	3,217.50	(264.00)	-7.58%
10504 Fines	15,024.51	14,263.19	(761.32)	-5.07%
10506 International Registration	6,473,278.03	6,754,272.52	280,994.49	4.34%
10507 Personalized Registration	83,860.00	88,970.00	5,110.00	6.09%
10508 Handicapped Registration	99,106.20	91,533.00	(7,573.20)	-7.64%
10509 Over Weight Truck Fines	64,853.78	67,029.11	2,175.33	3.35%
10511 Fleet Registration	4,445.47	10,265.50	5,820.03	130.92%
10512 Trip Permits	12,000.00	15,000.00	3,000.00	25.00%
10514 International Reg. (Safety)	166,680.85	173,754.14	7,073.29	4.24%
10530 Electric Vehicle Fee	1,120,450.00	1,338,600.00	218,150.00	19.47%
TOTAL	34,220,141.41	32,849,360.34	(1,370,781.07)	-4.01%
MOTOR VEHICLE TITLE				
	2,045,368.45	2,035,325.21	(10,043.24)	-0.49%
TOTAL	2,045,368.45	2,035,325.21	(10,043.24)	-0.49%
INSURANCE VERIFICATION*				
	696,250.00	776,225.00	79,975.00	11.49%
TOTAL	696,250.00	776,225.00	79,975.00	11.49%
INCOME				
10601 Pre-Income Tax	(8,274.19)	(65.00)	8,209.19	99.21%
10602 Tax	76,122.17	8,932.94	(67,189.23)	-88.26%
10603 Penalties & Interest	42,379.39	10,327.83	(32,051.56)	-75.63%
TOTAL	110,227.37	19,195.77	(91,031.60)	-82.59%
INHERITANCE,GIFT,ESTATE				
11601 Inheritance	548.69	556.19	7.50	1.37%
11602 Gift Tax Class A	0.00	0.00	0.00	0.00%
11603 Estate Tax	(7.50)	0.00	7.50	100.00%
11605 Gift Tax Class B	0.00	0.00	0.00	0.00%
11607 Prepaid Inheritance	0.00	0.00	0.00	0.00%
TOTAL	541.19	556.19	15.00	2.77%
TOBACCO				
11801 Cigarette Stamps	11,797,766.20	14,204,729.42	2,406,963.22	20.40%
11802 Cigar & Other Tobacco Products	2,351,065.24	2,247,595.49	(103,469.75)	-4.40%
11803 Fair Trade Info	9,676.47	11,639.22	1,962.75	20.28%
11804 Licenses-Retail Dealer	14,892.99	15,569.59	676.60	4.54%
11805 Licenses-Other	215.00	300.00	85.00	39.53%
11808 Penalty	66,667.56	10,264.20	(56,403.36)	-84.60%
11809 LDR Penalty	3,657.84	18,977.12	15,319.28	418.81%
TOTAL	14,243,941.30	16,509,075.04	2,265,133.74	15.90%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	5,315,887.25	5,575,085.54	259,198.29	4.88%
11002 Wine Tax & High Alcohol Beer	1,418,628.33	1,457,917.15	39,288.82	2.77%
11011 Brand Registration	567,145.81	595,467.17	28,321.36	4.99%
11013 Wine Tax (Winery)	45,203.93	42,028.67	(3,175.26)	-7.02%
11014 Common Spirit Tax	3,203.41	7,058.01	3,854.60	120.33%
11015 Common Spirit Wine Tax	888.24	2,115.99	1,227.75	138.22%
11016 Distiller'sTax	6,800.35	4,033.19	(2,767.16)	-40.69%
11017 Enforcement Tax	88,652.24	93,621.08	4,968.84	5.60%
11018 Wine Enforcement Tax	68,708.89	69,044.93	336.04	0.49%
TOTAL	7,515,118.45	7,846,371.73	331,253.28	4.41%
BEER				
10901 Beer Barrellage	1,529,549.12	1,508,754.47	(20,794.65)	-1.36%
10902 Certificate of Registration	150.00	553.21	403.21	268.81%
10905 Penalty & Interest	172.37	568.36	395.99	229.73%
10906 Wholesale Beer	57,626.73	55,546.61	(2,080.12)	-3.61%
10908 Common Carrier Beer Tax	374.39	1,650.01	1,275.62	340.72%
TOTAL	1,587,872.61	1,567,072.66	(20,799.95)	-1.31%
MIXED DRINK (LBD)				
11101 Tax	19,615,771.17	19,818,999.32	203,228.15	1.04%
TOTAL	19,615,771.17	19,818,999.32	203,228.15	1.04%

*Insurance Verification figures are

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

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CLASS OF TAX PRIVILEGE	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
10701 Realty Transfer	24,725,077.56	24,199,086.10	(525,991.46)	-2.13%
10706 Criminal Injuries Comp	203,524.46	191,388.87	(12,135.59)	-5.96%
10707 Penalties	357.70	546.32	188.62	52.73%
10709 Marriage License	79,486.50	68,970.00	(10,516.50)	-13.23%
10710 Tire Tax	57,014.52	60,705.58	3,691.06	6.47%
10713 Professional Tax	35,755,650.47	29,624,694.38	(6,130,956.09)	-17.15%
10714 Used Oil	16,159.90	18,629.48	2,469.58	15.28%
10715 Auto Rental Surcharge	76,038.78	46,155.92	(29,882.86)	-39.30%
10716 Realty Mortgage	8,158,541.09	8,437,875.47	279,334.38	3.42%
10717 UCC	1,479,034.04	779,403.02	(699,631.02)	-47.30%
10718 Attorneys Administrative Fee	165,754.78	149,761.02	(15,993.76)	-9.65%
10719 Forfeiture of Bonds	27,837.10	183,356.48	155,519.38	558.68%
10720 Sex Offenders	5,455.19	7,811.72	2,356.53	43.20%
10721 Domestic Violence	0.00	47.50	47.50	100.00%
10726 Bail Bond Fee	25,494.11	39,107.51	13,613.40	53.40%
10727 Aggravated Assault	3,091.36	1,797.36	(1,294.00)	-41.86%
10728 Marriage License Increase 2002	257,580.00	227,580.00	(30,000.00)	-11.65%
10729 Drug Violation Cases	10,360.91	7,658.59	(2,702.32)	-26.08%
10730 Sexual Assault	3,648.98	11,182.74	7,533.76	206.46%
10731 Drug Violation -No Treatment	110,598.56	102,561.53	(8,037.03)	-7.27%
10733 Municipal Training Education	25,771.30	27,201.57	1,430.27	5.55%
10734 Blood Alcohol	285,774.04	267,262.04	(18,512.00)	-6.48%
10735 Litigation	1,476,655.90	1,435,203.25	(41,452.65)	-2.81%
10736 Alcohol Drug Treatment Fee	128,976.19	104,681.29	(24,294.90)	-18.84%
10737 Drag Racing Fine	118.75	106.51	(12.24)	-10.31%
10738 Drug Testing Fee	312,801.35	262,300.18	(50,501.17)	-16.14%
10739 Victim Notification Fund	62,297.33	56,742.15	(5,555.18)	-8.92%
10741 Ignition Interlock Device	49,201.38	45,463.52	(3,737.86)	-7.60%
10742 Cash Bond Forfeiture	96,974.89	95,067.99	(1,906.90)	-1.97%
10743 Criminal Judicial Education	26,357.70	24,977.22	(1,380.48)	-5.24%
10744 P. Defender/D. Attorney Expungement	0.00	0.00	0.00	0.00%
10745 Enviromental Fees	14,199.74	29,225.88	15,026.14	105.82%
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	91,786.92	0.00	(91,786.92)	-100.00%
10751 Vet Drug Violation	2,013.96	1,790.46	(223.50)	-11.10%
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	23.79	5.70	(18.09)	-76.04%
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	73,733,659.25	66,508,347.35	(7,225,311.90)	-9.80%
Gas & Oil Severance				
11301-11302 Tax	39,123.00	60,528.96	21,405.96	54.71%
TOTAL	39,123.00	60,528.96	21,405.96	54.71%
TVA IN LIEU	31,874,837.86	32,776,219.14	901,381.28	2.83%
TOTAL	31,874,837.86	32,776,219.14	901,381.28	2.83%
MISCELLANEOUS TAXES:				
Unauthorized Substance				
14801 Marijuana	0.00	1,190.00	1,190.00	100.00%
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	442.94	442.94	100.00%
14806 Stamps	0.00	0.00	0.00	0.00%
TOTAL	0.00	1,632.94	1,632.94	100.00%
GROSS RECEIPTS				
10801 Bottlers	(4,797.76)	1,642,468.69	1,647,266.45	34334.07%
10802 Gas, Water, Power & Light	0.00	0.00	0.00	0.00%
10803 Mixing Bars, Clubs, etc.	9,499.21	7,324.26	(2,174.95)	-22.90%
10809 Vending Machines	0.00	0.00	0.00	0.00%
10810 Bottlers	7,746.88	431,682.14	423,935.26	5472.34%
TOTAL	12,448.33	2,081,475.09	2,069,026.76	16620.92%
COIN AMUSEMENT				
11901 Coin Tax	23,290.00	17,019.90	(6,270.10)	-26.92%
11902 Penalty & Interest	153.21	1,053.07	899.86	587.34%
11904 License Fee	24,754.86	18,503.75	(6,251.11)	-25.25%
TOTAL	48,198.07	36,576.72	(11,621.35)	-24.11%
TOTAL MISC.TAXES	60,646.40	2,119,684.75	2,059,038.35	3395.15%
GRAND TOTAL	1,644,842,894.39	1,701,222,987.63	56,380,093.24	3.43%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	10,272,772,223.89	10,557,712,642.31	284,940,418.42	2.77%
10102 State Cable TV	32,951,024.80	28,500,675.19	(4,450,349.61)	-13.51%
10103 State Interstate Telecomm Sales	15,463,195.25	15,463,687.95	492.70	0.00%
10104 State Sales 1% Increase 2002	1,705,432,328.44	1,753,322,602.51	47,890,274.07	2.81%
10105 State Sales Single Article	75,043,548.52	74,834,511.48	(209,037.04)	-0.28%
10106 State Sales Food	535,613,386.72	760,632,713.39	225,019,326.67	42.01%
10107 Prepaid Wireless	28,006,322.20	26,982,200.52	(1,024,121.68)	-3.66%
10108 Vendor's Compensation	12,911,101.78	(33,361.17)	(12,944,462.95)	-100.26%
10109 Transportation Equity	25,723,749.12	18,299,320.70	(7,424,428.42)	-28.86%
10110 911 Board	113,042,700.20	114,659,529.28	1,616,829.08	1.43%
10111 Hemp-Derived Cannabinoid Collections	10,073,905.11	16,015,424.86	5,941,519.75	58.98%
TOTAL	12,827,033,486.03	13,366,389,947.02	539,356,460.99	4.20%
FRANCHISE & EXCISE				
11401-11403 Franchise	1,314,619,402.05	1,081,592,899.46	(233,026,502.59)	-17.73%
11501-11503 Excise	2,702,066,885.31	2,585,295,783.34	(116,771,101.97)	-4.32%
12101 F&E Est Payments	(209,529,236.93)	(704,939,911.20)	(495,410,674.27)	-236.44%
TOTAL	3,807,157,050.43	2,961,948,771.60	(845,208,278.83)	-22.20%
BUSINESS				
12006-12009-Class 1-4	302,937,202.83	320,481,285.54	17,544,082.71	5.79%
12010 Class 5 Industrial Loan & Thrift	779,865.36	585,619.05	(194,246.31)	-24.91%
12012 Audit P & I	19,859,913.06	20,321,047.38	461,134.32	2.32%
12013 Voluntary Disclosure State	3,315,939.24	3,002,916.33	(313,022.91)	-9.44%
TOTAL	326,892,920.48	344,390,868.30	17,497,947.82	5.35%
GASOLINE				
10201 Tax	800,509,210.07	811,718,259.24	11,209,049.17	1.40%
10203 Hwy. Users Fuel Permits	198,000.00	219,000.00	21,000.00	10.61%
10205 Penalty & Interest-Reg	246,497.16	164,877.48	(81,619.68)	-33.11%
10207 Alcohol Fees	300.00	300.00	0.00	0.00%
TOTAL	800,954,007.23	812,102,436.72	11,148,429.49	1.39%
MOTOR FUEL				
10301 Tax Regular Diesel	289,436,177.12	289,548,384.33	112,207.21	0.04%
10302 Regular L. P.	118,861.09	89,457.38	(29,403.71)	-24.74%
10305 Prepaid Diesel	50,243.50	48,935.00	(1,308.50)	-2.60%
10307 Penalty & Interest-Reg.	354,611.88	107,292.06	(247,319.82)	-69.74%
10308 Dyed Fuel	2,000.00	0.00	(2,000.00)	-100.00%
10309 Compressed Natural Gas-Dealer Permit	2,440,412.04	3,118,215.03	677,802.99	27.77%
10310 Carrier Dyed Fuel	3,170,834.31	3,293,861.61	123,027.30	3.88%
TOTAL	295,573,139.94	296,206,145.41	633,005.47	0.21%
PETROLEUM SPECIAL TAX				
10401 Tax	47,242,494.19	47,605,725.81	363,231.62	0.77%
10402 Penalties & Interest	32,569.99	22,138.05	(10,431.94)	-32.03%
10403 Environment Assurance Fee	18,458,915.36	18,612,554.46	153,639.10	0.83%
TOTAL	65,733,979.54	66,240,418.32	506,438.78	0.77%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	231,723,312.54	255,820,992.56	24,097,680.02	10.40%
10502 Drive-Out Tags	4,877,848.50	5,088,458.00	210,609.50	4.32%
10503 Temp. Operators Permits	37,791.00	36,386.50	(1,404.50)	-3.72%
10504 Fines	122,782.84	150,258.83	27,475.99	22.38%
10506 International Registration	94,351,371.01	93,564,457.19	(786,913.82)	-0.83%
10507 Personalized Registration	820,330.00	867,895.00	47,565.00	5.80%
10508 Handicapped Registration	999,577.02	998,254.32	(1,322.70)	-0.13%
10509 Over Weight Truck Fines	791,098.94	809,090.44	17,991.50	2.27%
10511 Fleet Registration	1,368,638.74	1,431,907.06	63,268.32	4.62%
10512 Trip Permits	229,500.00	292,500.00	63,000.00	27.45%
10514 International Reg. (Safety)	2,425,742.89	2,408,665.07	(17,077.82)	-0.70%
10530 Electric Vehicle Fee	5,894,486.52	13,920,766.44	8,026,279.92	136.17%
TOTAL	343,642,480.00	375,389,631.41	31,747,151.41	9.24%
MOTOR VEHICLE TITLE				
TOTAL	19,994,812.62	20,537,548.50	542,735.88	2.71%
TOTAL	19,994,812.62	20,537,548.50	542,735.88	2.71%
INSURANCE VERIFICATION*				
TOTAL	4,663,450.00	7,279,850.00	2,616,400.00	56.10%
TOTAL	4,663,450.00	7,279,850.00	2,616,400.00	56.10%
INCOME				
10601 Pre-Income Tax	(63,778.27)	(20,612.76)	43,165.51	67.68%
10602 Tax	579,365.42	279,507.07	(299,858.35)	-51.76%
10603 Penalties & Interest	308,751.62	138,672.95	(170,078.67)	-55.09%
TOTAL	824,338.77	397,567.26	(426,771.51)	-51.77%
INHERITANCE, GIFT, ESTATE				
11601 Inheritance	6,133.09	32,093.30	25,960.21	423.28%
11602 Gift Tax Class A	0.00	(2,589.21)	(2,589.21)	-100.00%
11603 Estate Tax	15.00	7.50	(7.50)	-50.00%
11605 Gift Tax Class B	0.00	0.00	0.00	0.00%
11607 Prepaid Inheritance	0.00	0.00	0.00	0.00%
TOTAL	6,148.09	29,511.59	23,363.50	380.01%
TOBACCO				
11801 Cigarette Stamps	155,925,985.37	145,819,088.14	(10,106,897.23)	-6.48%
11802 Cigar & Other Tobacco Products	23,094,499.15	23,949,631.15	855,132.00	3.70%
11803 Fair Trade Info	128,405.09	120,804.21	(7,600.88)	-5.92%
11804 Licenses-Retail Dealer	33,892.99	39,674.59	5,781.60	17.06%
11805 Licenses-Other	8,773.90	4,677.26	(4,096.64)	-46.69%
11808 Penalty	200,261.91	241,086.35	40,824.44	20.39%
11809 LDR Penalty	50,894.12	346,225.47	295,331.35	580.29%
TOTAL	179,442,712.53	170,521,187.17	(8,921,525.36)	-4.97%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	61,187,148.10	59,879,596.43	(1,307,551.67)	-2.14%
11002 Wine Tax & High Alcohol Beer	16,265,451.14	15,679,205.13	(586,246.01)	-3.60%
11011 Brand Registration	763,626.60	882,707.16	119,080.56	15.59%
11013 Wine Tax (Winery)	448,049.41	457,408.75	9,359.34	2.09%
11014 Common Spirit Tax	38,071.70	37,893.48	(178.22)	-0.47%
11015 Common Spirit Wine Tax	11,646.63	11,293.73	(352.90)	-3.03%
11016 Distiller's Tax	55,667.59	55,302.88	(364.71)	-0.66%
11017 Enforcement Tax	1,011,914.97	967,216.74	(44,698.23)	-4.42%
11018 Wine Enforcement Tax	767,536.68	729,646.97	(37,889.71)	-4.94%
TOTAL	80,549,112.82	78,700,271.27	(1,848,841.55)	-2.30%
BEER				
10901 Beer Barrellage	15,648,469.14	15,070,382.66	(578,086.48)	-3.69%
10902 Certificate of Registration	18,505.00	17,084.11	(1,420.89)	-7.68%
10905 Penalty & Interest	4,147.24	7,023.17	2,875.93	69.35%
10906 Wholesale Beer	613,499.50	576,348.42	(37,151.08)	-6.06%
10908 Common Carrier Beer Tax	5,422.57	5,950.31	527.74	9.73%
TOTAL	16,290,043.45	15,676,788.67	(613,254.78)	-3.76%
MIXED DRINK (LBD)				
11101 Tax	200,587,454.15	207,516,829.41	6,929,375.26	3.45%
TOTAL	200,587,454.15	207,516,829.41	6,929,375.26	3.45%

*Insurance Verification figures are listed

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

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CLASS OF TAX PRIVILEGE	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
10701 Realty Transfer	233,693,684.40	241,052,865.82	7,359,181.42	3.15%
10706 Criminal Injuries Comp	1,937,115.18	1,955,039.61	17,924.43	0.93%
10707 Penalties	8,790.90	6,196.49	(2,594.41)	-29.51%
10709 Marriage License	710,608.73	724,292.57	13,683.84	1.93%
10710 Tire Tax	8,347,944.08	8,041,241.01	(306,703.07)	-3.67%
10713 Professional Tax	44,996,679.09	39,178,521.42	(5,818,157.67)	-12.93%
10714 Used Oil	877,813.81	832,410.84	(45,402.97)	-5.17%
10715 Auto Rental Surcharge	20,271,750.50	19,151,120.07	(1,120,630.43)	-5.53%
10716 Realty Mortgage	75,215,590.66	89,437,783.78	14,222,193.12	18.91%
10717 UCC	12,858,031.21	10,869,250.67	(1,988,780.54)	-15.47%
10718 Attorneys Administrative Fee	1,518,474.13	1,506,239.44	(12,234.69)	-0.81%
10719 Forfeiture of Bonds	1,258,282.79	1,178,979.75	(79,303.04)	-6.30%
10720 Sex Offenders	60,120.86	53,898.64	(6,222.22)	-10.35%
10721 Domestic Violence	395.21	1,020.39	625.18	158.19%
10726 Bail Bond Fee	1,130,995.11	1,095,399.08	(35,596.03)	-3.15%
10727 Aggravated Assault	28,722.27	25,150.98	(3,571.29)	-12.43%
10728 Marriage License Increase 2002	2,284,453.84	2,381,053.20	96,599.36	4.23%
10729 Drug Violation Cases	87,562.52	80,989.93	(6,572.59)	-7.51%
10730 Sexual Assault	51,136.20	66,783.05	15,646.85	30.60%
10731 Drug Violation -No Treatment	1,027,930.63	1,039,617.31	11,686.68	1.14%
10733 Municipal Training Education	268,230.30	288,310.15	20,079.85	7.49%
10734 Blood Alcohol	2,669,890.23	2,776,119.84	106,229.61	3.98%
10735 Litigation	14,660,509.10	14,949,792.29	289,283.19	1.97%
10736 Alcohol Drug Treatment Fee	1,152,391.03	1,114,610.97	(37,780.06)	-3.28%
10737 Drag Racing Fine	2,117.18	3,828.86	1,711.68	80.85%
10738 Drug Testing Fee	2,853,305.66	2,808,087.89	(45,217.77)	-1.58%
10739 Victim Notification Fund	584,562.79	604,601.77	20,038.98	3.43%
10741 Ignition Interlock Device	446,987.72	460,425.78	13,438.06	3.01%
10742 Cash Bond Forfeiture	999,936.57	1,094,612.83	94,676.26	9.47%
10743 Criminal Judicial Education	246,024.82	261,181.04	15,156.22	6.16%
10744 P. Defender/D. Attorney Expungement	62.72	0.00	(62.72)	-100.00%
10745 Enviromental Fees	1,299,349.87	1,391,663.91	92,314.04	7.10%
10746 Human Trafficking GenFd	62.71	68.14	5.43	8.66%
10747 Motor Vehicle Recycler	62.69	368.09	305.40	487.16%
10748 Human Trafficking LawEnf	62.71	68.14	5.43	8.66%
10749 Human Trafficking D.A.Gen	62.71	68.14	5.43	8.66%
10750 Fantasy Sports	444,736.35	1,525,818.39	1,081,082.04	243.08%
10751 Vet Drug Violation	20,208.18	20,512.03	303.85	1.50%
10752 Advanced Age Adult Abuse Violations	62.75	0.00	(62.75)	-100.00%
10753 Telecom	45.33	4,760.22	4,714.89	10401.26%
10754 Adult Performance Business Tax	0.00	0.00	0.00	0.00%
10755 Pharmacy Board Fine	2,822.41	878.04	(1,944.37)	-68.89%
10756 Medical Board Fine	62.71	68.14	5.43	8.66%
10757 Forfeiture of Property	62.71	68.15	5.44	8.67%
10758 Crime Impersonation First Response or Police	62.71	68.14	5.43	8.66%
10759 Crime Exposure HBV/HCV & Suicide	62.75	68.17	5.42	8.64%
10760 Misrepresentation of TennCare	62.70	68.09	5.39	8.60%
10761 Confinement Cost of Juveniles	62.75	122.08	59.33	94.55%
10762 OCJP Child Like Doll Fine	62.71	68.13	5.42	8.64%
TOTAL	432,018,014.99	445,984,161.47	13,966,146.48	3.23%
Gas & Oil Severance				
11301-11302 Tax	479,334.03	422,666.48	(56,667.55)	-11.82%
TOTAL	479,334.03	422,666.48	(56,667.55)	-11.82%
TVA IN LIEU				
TOTAL	362,839,001.73	365,738,597.38	2,899,595.65	0.80%
MISCELLANEOUS TAXES:				
Unauthorized Substance				
14801 Marijuana	15,389.88	1,190.00	(14,199.88)	-92.27%
14802 Cocaine	642.01	0.00	(642.01)	-100.00%
14803 Other Drugs	400.00	0.00	(400.00)	-100.00%
14804 Alcohol	0.00	0.00	0.00	0.00%
14805 Penalty & Interest	756.39	442.94	(313.45)	-41.44%
14806 Stamps	59.00	70.00	11.00	18.64%
TOTAL	17,247.28	1,702.94	(15,544.34)	-90.13%
GROSS RECEIPTS				
10801 Bottlers	26,950,785.31	27,981,446.72	1,030,661.41	3.82%
10802 Gas, Water, Power & Light	10,301,200.02	14,306,613.25	4,005,413.23	38.88%
10803 Mixing Bars, Clubs, etc.	101,362.01	93,707.40	(7,654.61)	-7.55%
10809 Vending Machines	3,769.71	4,047.43	277.72	7.37%
10810 Bottlers	8,223,840.44	8,748,239.05	524,398.61	6.38%
TOTAL	45,580,957.49	51,134,053.85	5,553,096.36	12.18%
COIN AMUSEMENT				
11901 Coin Tax	78,112.60	90,920.13	12,807.53	16.40%
11902 Penalty & Interest	4,824.12	7,062.02	2,237.90	46.39%
11904 License Fee	131,257.73	141,241.65	9,983.92	7.61%
TOTAL	214,194.45	239,223.80	25,029.35	11.69%
TOTAL MISC.TAXES	45,812,399.22	51,374,980.59	5,562,581.37	12.14%
GRAND TOTAL	19,805,830,436.05	19,579,568,328.57	(226,262,107.48)	-1.14%

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX		MIXED DRINK (LBD)		PAGE # 9	
COUNTIES	MAY FY 2025	YTD FY 2025	COUNTIES	MAY FY 2025	YTD FY 2025
Anderson	52,305.76	535,965.97	Lawrence	11,758.44	115,771.40
Bedford	14,361.15	282,765.06	Lewis	2,956.33	34,449.30
Benton	6,293.43	66,822.36	Lincoln	8,944.00	91,642.85
Bledsoe	668.72	4,507.90	Loudon	47,427.83	474,263.54
Blount	235,974.42	2,645,095.60	McMinn	23,324.90	193,803.46
Bradley	71,652.87	803,793.94	McNairy	1,484.00	22,982.17
Campbell	12,332.87	290,491.59	Macon	1,846.00	14,687.73
Cannon	0.00	928.00	Madison	156,426.58	1,398,198.41
Carroll	4,234.00	49,254.80	Marion	21,521.94	225,783.56
Carter	11,476.00	131,234.11	Marshall	12,342.30	129,957.36
Cheatham	23,000.05	226,278.44	Mauzy	124,302.43	1,382,466.90
Chester	479.00	5,838.00	Meigs	731.00	15,623.96
Claiborne	5,818.42	82,894.44	Monroe	57,549.88	287,355.45
Clay	0.00	0.00	Montgomery	249,209.73	2,654,491.17
Cocke	8,997.46	101,834.41	Moore	0.00	483.00
Coffee	43,192.06	746,894.60	Morgan	500.00	5,826.19
Crockett	239.00	2,649.00	Obion	10,670.53	140,903.82
Cumberland	36,116.18	341,017.79	Overton	6,841.00	70,414.22
Davidson	10,769,005.83	109,582,804.53	Perry	313.00	3,488.71
Decatur	1,312.00	14,013.54	Pickett	0.00	75.00
DeKalb	11,373.52	155,423.49	Polk	7,975.09	82,973.51
Dickson	45,085.31	432,330.27	Putnam	97,468.29	1,049,799.34
Dyer	15,884.26	183,645.31	Rhea	12,307.35	126,083.73
Fayette	8,352.00	81,863.40	Roane	14,277.22	175,619.28
Fentress	888.70	10,875.00	Robertson	39,716.12	377,566.09
Franklin	35,690.49	348,537.71	Rutherford	425,899.59	4,358,111.70
Gibson	8,464.29	86,594.66	Scott	1,885.00	17,115.16
Giles	10,182.94	117,484.85	Sequatchie	2,537.41	25,522.14
Grainger	74.00	774.00	Sevier	604,455.82	7,221,701.80
Greene	23,236.50	214,856.47	Shelby	2,049,086.59	22,581,734.75
Grundy	3,253.00	17,839.00	Smith	3,944.88	42,570.03
Hamblen	36,692.62	397,161.27	Stewart	1,152.00	16,107.55
Hamilton	1,087,302.11	11,371,692.01	Sullivan	106,845.54	1,220,027.19
Hancock	0.00	0.00	Sumner	217,919.48	2,248,316.63
Hardeman	3,292.16	35,999.00	Tipton	18,759.00	208,784.77
Hardin	11,306.25	148,699.60	Trousdale	2,945.36	36,178.36
Hawkins	5,699.00	57,006.25	Unicoi	2,493.00	26,952.26
Haywood	2,135.00	28,316.41	Union	2,993.00	49,736.09
Henderson	3,708.00	57,012.59	Van Buren	3,638.00	29,610.00
Henry	19,817.71	243,117.27	Warren	9,772.81	111,851.84
Hickman	1,875.00	20,346.38	Washington	201,096.56	2,309,862.51
Houston	1,982.41	18,777.64	Wayne	1,015.00	12,749.00
Humphreys	5,581.00	81,974.57	Weakley	21,174.84	346,163.81
Jackson	3,640.00	50,036.70	White	7,970.71	66,262.93
Jefferson	8,625.99	118,718.50	Williamson	909,257.41	9,505,698.60
Johnson	100.66	17,544.86	Wilson	171,260.78	1,710,862.28
Knox	1,489,710.44	16,070,019.17			
Lake	147.00	1,535.00			
Lauderdale	1,443.00	12,934.40	TOTALS	19,818,999.32	207,516,829.41

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX MOTOR VEHICLE

PAGE # 10

COUNTIES	MAY FY 2025	YTD FY 2025	COUNTIES	MAY FY 2025	YTD FY 2025
ANDERSON	405,549.92	4,006,661.00	LAWRENCE	150,307.54	1,595,938.41
BEDFORD	217,511.83	2,931,830.62	LEWIS	50,777.14	490,925.33
BENTON	61,903.96	710,083.25	LINCOLN	133,455.51	1,352,264.44
BLEDSON	48,349.54	495,828.07	LOUDON	221,194.09	2,513,826.38
BLOUNT	555,389.51	5,949,057.27	MCMINN	191,922.70	2,089,335.80
BRADLEY	353,998.02	3,827,317.33	MCNAIRY	86,906.87	946,868.33
CAMPBELL	115,665.24	1,275,419.10	MACON	91,587.91	918,176.91
CANNON	46,180.92	586,355.19	MADISON	466,558.02	4,588,093.57
CARROLL	75,418.50	895,365.75	MARION	107,132.91	1,157,592.05
CARTER	178,503.41	1,846,875.84	MARSHALL	159,614.15	1,457,475.41
CHEATHAM	208,534.58	1,994,116.69	MAURY	411,498.69	4,289,686.36
CHESTER	55,677.50	594,234.72	MEIGS	56,977.92	597,509.24
CLAIBORNE	107,993.52	1,086,421.77	MONROE	155,908.30	1,702,104.15
CLAY	25,298.55	298,464.63	MONTGOMERY	601,701.04	6,447,747.53
COCKE	134,239.67	1,377,614.58	MOORE	28,063.12	335,178.62
COFFEE	218,816.51	2,381,181.47	MORGAN	80,076.52	736,706.15
CROCKETT	48,279.64	605,883.59	OBION	258,487.31	2,374,748.02
CUMBERLAND	259,460.01	2,798,137.14	OVERTON	92,952.01	983,236.65
DAVIDSON	2,150,909.23	23,166,558.10	PERRY	39,187.87	407,586.76
DECATUR	41,199.17	488,504.28	PICKETT	18,624.37	235,845.43
DEKALB	80,421.36	846,283.86	POLK	66,073.32	683,542.99
DICKSON	228,135.78	2,542,974.88	PUTNAM	326,070.62	3,219,658.52
DYER	99,754.03	1,163,790.62	RHEA	123,890.67	1,451,355.82
FAYETTE	176,633.14	1,816,306.68	ROANE	184,846.01	1,988,326.22
FENTRESS	78,015.65	829,315.92	ROBERTSON	321,164.40	3,405,909.21
FRANKLIN	163,929.33	1,640,312.84	RUTHERFORD	1,171,224.41	12,070,973.64
GIBSON	171,635.17	1,780,535.81	SCOTT	82,180.59	903,363.63
GILES	118,665.11	1,305,563.57	SEQUATCHIE	73,533.43	741,915.72
GRAINGER	100,246.52	1,057,603.58	SEVIER	449,251.72	4,134,890.44
GREENE	293,773.81	2,904,499.64	SHELBY	1,903,532.78	21,489,790.02
GRUNDY	50,204.32	548,114.49	SMITH	84,700.27	853,365.18
HAMBLEN	221,485.45	2,397,765.98	STEWART	48,835.25	599,516.72
HAMILTON	1,672,176.69	19,757,050.24	SULLIVAN	534,069.98	5,754,779.85
HANCOCK	21,854.91	215,500.49	SUMNER	631,001.81	6,762,776.90
HARDEMAN	66,182.25	690,327.14	TIPTON	184,870.41	2,132,656.82
HARDIN	97,291.38	1,055,966.94	TROUSDALE	38,709.99	399,069.52
HAWKINS	166,180.81	1,792,159.11	UNICOI	57,624.08	635,406.64
HAYWOOD	64,864.12	676,318.24	UNION	64,868.03	664,011.88
HENDERSON	109,162.34	1,046,012.95	VAN BUREN	23,022.60	236,314.25
HENRY	107,950.30	1,359,956.40	WARREN	154,085.66	1,587,944.68
HICKMAN	80,428.90	923,289.61	WASHINGTON	416,544.56	4,547,669.31
HOUSTON	27,630.26	267,706.99	WAYNE	57,171.86	577,772.37
HUMPHREYS	73,930.16	750,279.05	WEAKLEY	86,712.38	1,042,498.90
JACKSON	40,617.03	453,174.70	WHITE	97,743.16	1,132,416.90
JEFFERSON	194,524.29	2,266,470.15	WILLIAMSON	771,263.20	8,702,875.58
JOHNSON	67,393.33	672,428.97	WILSON	562,080.59	6,115,973.81
KNOX	1,847,099.79	19,393,770.79	STATE	73,914.64	446,529.53
LAKE	9,218.89	129,244.53			
LAUDERDALE	67,688.12	720,207.41	TOTALS	23,797,892.88	255,820,992.56

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX		REALTY TRANSFER & MORTGAGE		PAGE # 11	
COUNTIES	MAY FY 2025	YTD FY 2025	COUNTIES	MAY FY 2025	YTD FY 2025
Anderson	221,252.30	2,438,343.14	Lawrence	138,038.21	1,314,352.85
Bedford	165,296.80	1,928,079.66	Lewis	63,772.87	442,226.20
Benton	38,895.82	446,865.64	Lincoln	107,790.50	1,076,724.46
Bledsoe	25,910.44	392,170.84	Loudon	372,382.54	3,860,927.89
Blount	586,595.27	6,220,595.49	McMinn	192,495.67	1,376,340.98
Bradley	557,631.06	4,387,680.21	McNairy	55,214.95	491,072.63
Campbell	106,560.32	1,206,639.91	Macon	82,927.21	836,352.16
Cannon	60,732.60	552,509.41	Madison	285,338.07	3,113,166.41
Carroll	64,120.51	587,769.94	Marion	99,066.95	1,350,023.82
Carter	134,226.84	1,163,416.83	Marshall	126,716.98	1,417,806.33
Cheatham	163,472.56	1,922,063.23	Maury	744,317.38	7,377,613.33
Chester	28,647.65	311,872.00	Meigs	25,570.53	408,301.76
Claiborne	80,154.46	594,108.06	Monroe	191,105.21	1,552,405.83
Clay	5,715.71	218,361.67	Montgomery	1,049,368.80	11,327,597.59
Cocke	109,649.88	702,930.48	Moore	40,223.07	249,843.91
Coffee	177,426.51	2,142,970.61	Morgan	32,938.73	371,120.53
Crockett	38,000.11	326,212.60	Obion	44,528.26	708,783.20
Cumberland	231,897.70	2,439,698.62	Overton	81,883.88	662,251.77
Davidson	5,506,595.60	54,369,922.09	Perry	32,701.63	271,435.61
Decatur	34,408.21	365,904.83	Pickett	11,688.39	214,482.17
DeKalb	70,251.86	965,460.48	Polk	35,285.63	437,499.06
Dickson	215,022.55	2,467,455.74	Putnam	245,705.12	2,838,159.51
Dyer	60,217.05	734,768.30	Rhea	82,310.96	936,268.27
Fayette	184,729.46	2,382,899.14	Roane	202,884.91	1,950,378.45
Fentress	66,466.03	623,475.33	Robertson	366,710.32	3,786,921.65
Franklin	240,184.10	1,869,752.07	Rutherford	1,645,507.30	19,115,029.92
Gibson	95,332.18	1,356,167.88	Scott	29,991.85	370,249.77
Giles	81,976.23	898,282.84	Sequatchie	66,544.19	582,393.81
Grainger	56,961.11	648,986.86	Sevier	899,458.22	8,498,418.35
Greene	200,604.23	1,917,454.37	Shelby	2,478,059.52	25,446,281.40
Grundy	39,648.14	372,173.81	Smith	77,625.85	774,132.48
Hamblen	203,808.86	1,877,839.69	Stewart	65,289.49	530,744.09
Hamilton	1,827,766.54	17,645,953.36	Sullivan	416,360.04	4,557,508.92
Hancock	10,377.63	116,727.57	Sumner	1,171,538.89	13,450,802.41
Hardeman	44,145.70	445,940.74	Tipton	138,117.74	1,376,001.06
Hardin	94,364.00	926,616.53	Trousdale	51,124.66	474,666.44
Hawkins	112,375.17	1,119,302.93	Unicoi	43,088.18	318,463.81
Haywood	66,567.73	936,445.44	Union	90,083.46	664,360.33
Henderson	47,698.61	485,716.95	Van Buren	13,692.79	268,264.43
Henry	81,813.81	870,049.65	Warren	134,548.98	1,232,779.89
Hickman	74,828.03	782,392.99	Washington	420,471.32	5,000,682.10
Houston	18,870.30	232,486.73	Wayne	28,803.21	395,599.39
Humphreys	52,459.68	1,361,178.78	Weakley	96,381.09	773,136.89
Jackson	34,711.00	344,917.59	White	104,431.62	922,775.66
Jefferson	211,525.61	1,899,190.63	Williamson	3,303,638.40	31,769,288.59
Johnson	34,431.51	419,998.21	Wilson	1,894,880.12	13,994,441.93
Knox	2,163,170.35	24,801,430.05	OUT OF STATE	779,403.02	10,880,049.31
Lake	3,371.45	50,353.80			
Lauderdale	25,488.61	320,239.20	TOTALS	33,416,364.59	341,359,900.27

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

STATE SALES

PAGE # 12

COUNTIES	MAY FY 2025	YTD FY 2025	COUNTIES	MAY FY 2025	YTD FY 2025
Anderson	11,111,351.36	115,519,437.69	Lewis	1,356,576.75	14,595,450.81
Bedford	5,280,359.49	55,532,303.95	Lincoln	2,935,216.23	29,143,880.51
Benton	1,353,233.59	14,308,663.66	Loudon	6,536,847.79	66,123,265.09
Bledsoe	341,725.36	3,658,382.71	McMinn	4,922,779.19	50,563,114.57
Blount	18,315,452.98	194,097,840.35	McNairy	1,238,914.90	13,684,506.01
Bradley	12,702,144.60	131,337,268.98	Macon	1,713,576.78	17,854,376.09
Campbell	3,228,862.72	34,411,144.09	Madison	17,585,644.19	184,072,863.10
Cannon	612,249.49	6,419,313.23	Marion	3,012,592.72	31,626,261.08
Carroll	1,684,224.54	17,635,304.78	Marshall	2,999,979.83	31,128,042.39
Carter	3,766,280.28	39,322,802.16	Maury	13,365,315.30	141,702,010.51
Cheatham	2,839,759.27	28,833,327.57	Meigs	764,330.48	8,513,456.58
Chester	1,066,033.88	9,898,888.36	Monroe	4,112,268.96	43,756,772.23
Claiborne	1,963,183.23	19,096,904.17	Montgomery	24,927,940.41	265,195,904.75
Clay	367,123.85	4,233,330.92	Moore	281,967.91	3,023,348.94
Cocke	3,018,866.92	32,974,436.98	Morgan	495,622.83	5,405,389.09
Coffee	7,807,847.70	85,453,606.97	Obion	3,123,545.67	32,488,951.22
Crockett	491,134.42	5,647,132.36	Overton	1,412,907.00	15,004,827.79
Cumberland	7,074,823.92	73,596,885.75	Perry	547,564.27	5,366,047.92
Davidson	168,426,677.90	1,773,573,041.04	Pickett	377,007.44	3,123,589.60
Decatur	931,563.02	9,897,778.43	Polk	719,995.05	7,432,521.82
DeKalb	1,404,781.07	15,300,190.27	Putnam	13,639,372.78	141,618,406.56
Dickson	6,891,506.34	74,273,663.33	Rhea	2,817,193.22	28,774,452.87
Dyer	4,211,629.36	44,141,325.53	Roane	6,471,786.64	72,213,162.68
Fayette	2,712,733.62	30,186,749.16	Robertson	7,241,244.95	70,544,098.02
Fentress	1,223,032.98	12,827,781.75	Rutherford	49,052,153.47	521,229,448.47
Franklin	3,530,485.15	36,737,670.88	Scott	1,499,499.84	15,785,642.55
Gibson	3,790,532.95	40,527,204.68	Sequatchie	1,074,301.56	11,536,483.93
Giles	2,691,519.48	27,940,226.43	Sevier	35,713,539.94	397,689,530.80
Grainger	823,559.44	9,321,436.50	Shelby	105,321,022.93	1,140,474,500.59
Greene	6,081,712.40	64,377,435.16	Smith	1,258,627.93	13,882,199.53
Grundy	607,861.74	6,464,314.62	Stewart	736,342.05	7,399,049.05
Hamblen	9,989,927.94	103,219,610.72	Sullivan	21,196,603.02	226,845,644.82
Hamilton	54,246,864.05	577,862,155.04	Sumner	22,438,073.85	232,270,137.55
Hancock	207,071.38	2,000,298.36	Tipton	3,300,061.51	34,707,205.03
Hardeman	1,409,818.47	15,799,744.81	Trousdale	362,863.59	4,613,655.46
Hardin	3,552,010.09	36,208,113.43	Unicoi	1,136,004.63	11,102,902.33
Hawkins	2,895,756.54	30,867,167.40	Union	818,641.73	8,570,476.64
Haywood	1,503,330.09	16,658,637.30	Van Buren	277,104.43	2,487,175.31
Henderson	2,278,003.45	24,693,470.81	Warren	3,634,721.93	37,416,344.38
Henry	4,051,109.08	39,779,714.36	Washington	19,816,845.75	210,577,958.24
Hickman	1,049,923.51	10,781,331.00	Wayne	674,565.40	6,889,739.74
Houston	324,992.32	3,617,901.95	Weakley	2,303,286.94	24,056,947.60
Humphreys	1,266,844.50	14,812,499.23	White	2,201,062.25	21,958,630.56
Jackson	313,902.86	3,349,028.39	Williamson	45,449,731.00	494,808,881.49
Jefferson	4,350,168.06	45,131,411.53	Wilson	22,193,761.10	231,321,228.06
Johnson	958,067.09	9,835,679.91	Out of State	325,723,552.17	3,498,370,959.47
Knox	88,280,540.58	925,554,838.56	Vendor's Comp	(812.47)	(33,361.17)
Lake	165,551.68	1,799,316.19			
Lauderdale	1,024,084.64	10,747,509.02			
Lawrence	3,629,172.64	39,209,645.89	TOTALS	1,256,631,137.86	13,366,389,947.02

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

LOCAL SALES

PAGE # 13

COUNTIES	MAY FY 2025	YTD FY 2025	COUNTIES	MAY FY 2025	YTD FY 2025
Anderson	4,436,540.27	46,615,379.95	Lewis	655,204.51	6,985,373.41
Bedford	2,221,917.44	23,614,423.90	Lincoln	1,165,702.44	11,969,369.46
Benton	642,814.27	6,793,788.00	Loudon	2,106,635.32	21,673,439.20
Bledsoe	208,609.85	2,150,369.54	McMinn	2,300,025.83	23,906,902.12
Blount	7,903,768.66	84,073,709.31	McNairy	534,790.32	5,814,205.85
Bradley	5,244,073.51	55,883,924.31	Macon	785,829.04	8,394,699.96
Campbell	1,144,182.49	12,667,033.65	Madison	6,707,296.04	72,577,245.01
Cannon	326,112.53	3,513,273.06	Marion	1,362,213.15	14,686,041.14
Carroll	829,514.96	8,758,053.99	Marshall	1,202,477.58	12,597,296.80
Carter	1,894,253.03	20,554,335.53	Maury	5,829,896.35	63,294,333.38
Cheatham	1,519,749.03	15,587,556.54	Meigs	181,501.04	1,984,466.33
Chester	469,088.34	4,728,367.51	Monroe	1,699,384.28	18,054,612.05
Claiborne	699,189.63	7,417,356.37	Montgomery	10,465,964.08	112,837,523.25
Clay	177,222.58	1,972,103.80	Moore	142,611.97	1,672,262.10
Cocke	1,473,384.90	15,784,534.30	Morgan	265,928.51	2,950,170.54
Coffee	3,232,146.68	36,530,197.09	Obion	1,217,355.40	13,146,281.70
Crockett	311,877.49	3,275,298.53	Overton	607,525.66	6,586,844.08
Cumberland	2,988,499.08	32,005,572.02	Perry	253,146.69	2,509,304.38
Davidson	63,697,028.02	678,438,974.35	Pickett	182,207.76	1,463,230.01
Decatur	377,904.26	4,079,881.54	Polk	405,144.70	4,274,209.43
DeKalb	701,311.61	7,351,795.86	Putnam	5,474,016.39	58,118,811.93
Dickson	2,962,738.72	32,204,766.08	Rhea	1,343,702.50	14,169,640.20
Dyer	1,745,643.31	19,021,724.83	Roane	2,530,572.00	27,607,552.25
Fayette	1,461,906.99	15,982,222.12	Robertson	3,403,333.66	36,876,366.67
Fentress	566,460.58	5,965,026.59	Rutherford	21,176,192.22	227,012,576.55
Franklin	1,366,238.74	14,330,410.94	Scott	552,375.63	6,051,813.29
Gibson	1,777,227.31	18,866,713.57	Sequatchie	526,015.77	5,682,858.86
Giles	1,236,490.66	12,734,796.98	Sevier	15,583,786.16	180,755,564.64
Grainger	500,857.86	5,367,676.31	Shelby	49,437,182.45	531,259,881.21
Greene	2,790,207.55	29,971,556.11	Smith	583,435.59	6,302,726.54
Grundy	280,410.30	3,038,602.25	Stewart	364,543.80	3,845,995.33
Hamblen	3,728,697.12	40,234,973.03	Sullivan	7,418,879.89	79,162,525.68
Hamilton	20,265,309.60	214,326,164.56	Sumner	9,939,756.21	100,588,925.18
Hancock	74,915.02	776,177.97	Tipton	1,652,902.80	17,796,066.42
Hardeman	609,284.08	6,544,618.87	Trousdale	199,801.48	2,185,154.01
Hardin	1,264,126.48	13,803,101.34	Unicoi	663,657.73	5,886,792.72
Hawkins	1,578,295.61	17,077,082.29	Union	373,461.75	3,925,807.99
Haywood	744,095.84	9,085,972.50	Van Buren	153,867.70	1,433,906.17
Henderson	1,017,398.79	11,005,934.03	Warren	1,624,587.67	17,171,582.83
Henry	1,497,745.11	15,539,253.76	Washington	7,293,316.10	77,800,745.97
Hickman	563,328.19	5,826,101.33	Wayne	330,617.39	3,561,747.97
Houston	189,751.05	2,139,080.91	Weakley	1,052,540.11	11,121,156.03
Humphreys	715,840.15	7,873,330.70	White	869,319.82	9,300,046.20
Jackson	213,619.59	2,301,579.96	Williamson	21,382,850.54	230,023,425.37
Jefferson	2,076,020.27	21,744,512.62	Wilson	10,402,189.59	110,165,615.95
Johnson	360,298.43	3,127,745.65	OUT OF STATE	7,764,658.92	57,560,995.37
Knox	30,211,564.59	320,771,668.83	TELECOM	3,895,206.28	45,577,393.06
Lake	107,001.37	1,163,300.93			
Lauderdale	533,640.41	5,838,955.53			
Lawrence	1,658,317.62	17,999,939.78	TOTALS	396,660,230.79	4,224,782,404.11

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX BUSINESS - STATE AND LOCAL

PAGE # 14

COUNTIES	MAY FY 2025	YTD FY 2025	COUNTIES	MAY FY 2025	YTD FY 2025
Anderson	999,257.44	6,383,423.99	Lawrence	493,293.16	2,051,283.08
Bedford	576,115.77	3,090,248.17	Lewis	196,522.76	668,129.06
Benton	222,633.97	604,462.31	Lincoln	327,120.92	1,503,110.52
Bledsoe	18,309.33	199,435.74	Loudon	406,934.94	3,164,193.98
Blount	1,859,206.29	11,636,129.95	McMinn	380,856.61	2,528,624.70
Bradley	1,326,414.08	7,482,763.39	McNairy	167,970.33	673,750.21
Campbell	298,800.73	1,465,011.83	Macon	293,540.75	968,494.08
Cannon	8,205.25	326,142.51	Madison	2,403,167.72	10,927,887.89
Carroll	194,506.81	1,007,676.51	Marion	483,458.49	1,685,835.44
Carter	524,770.15	2,005,872.99	Marshall	380,778.38	1,455,110.94
Cheatham	278,724.70	1,373,579.27	Maury	1,534,253.23	9,471,466.96
Chester	28,596.11	774,866.70	Meigs	9,032.79	169,435.29
Claiborne	46,318.61	616,606.20	Monroe	619,887.71	2,679,503.48
Clay	2,830.60	140,655.15	Montgomery	3,652,907.10	16,975,328.24
Cocke	438,809.58	1,664,200.92	Moore	32,976.77	121,509.54
Coffee	856,259.37	4,891,278.16	Morgan	11,086.10	177,934.13
Crockett	10,106.97	398,308.80	Obion	362,343.42	1,841,650.91
Cumberland	913,235.21	4,380,130.03	Overton	15,476.35	722,529.26
Davidson	13,544,412.60	125,727,298.89	Perry	10,034.05	206,541.47
Decatur	10,198.34	326,251.86	Pickett	6,095.03	120,220.34
DeKalb	196,041.19	763,864.85	Polk	32,380.59	302,300.84
Dickson	1,632,059.50	4,386,263.15	Putnam	1,822,334.86	8,223,897.50
Dyer	584,540.49	2,370,878.92	Rhea	369,212.00	1,564,321.34
Fayette	222,477.51	1,329,697.82	Roane	559,199.08	3,236,944.11
Fentress	148,523.93	588,334.18	Robertson	1,111,342.24	4,458,987.56
Franklin	387,375.30	2,076,604.18	Rutherford	5,953,281.66	37,201,657.65
Gibson	685,775.94	2,340,100.74	Scott	260,429.96	815,881.58
Giles	227,322.61	1,127,080.56	Sequatchie	209,404.75	603,957.22
Grainger	23,030.85	357,905.94	Sevier	2,089,136.40	19,614,126.73
Greene	631,738.60	3,348,752.40	Shelby	11,434,038.20	78,148,284.59
Grundy	5,298.45	213,245.74	Smith	219,002.41	765,192.39
Hamblen	1,068,084.22	5,979,136.35	Stewart	22,654.53	924,767.73
Hamilton	5,591,114.65	36,271,377.12	Sullivan	2,142,798.90	12,274,020.30
Hancock	3,915.76	52,636.15	Sumner	2,725,471.25	15,217,099.97
Hardeman	153,950.42	822,650.59	Tipton	398,216.33	1,826,815.43
Hardin	335,731.48	1,227,116.44	Trousdale	2,245.91	261,950.07
Hawkins	333,346.05	1,587,517.69	Unicoi	81,710.62	500,840.75
Haywood	237,985.22	2,928,052.38	Union	22,594.54	292,080.70
Henderson	332,884.30	1,289,280.08	Van Buren	2,778.11	52,546.17
Henry	485,204.86	2,041,647.03	Warren	630,039.76	1,935,021.63
Hickman	40,909.72	395,484.39	Washington	2,561,405.91	12,493,405.08
Houston	32,949.94	189,062.93	Wayne	25,143.54	989,374.98
Humphreys	195,138.07	819,716.52	Weakley	351,129.59	1,446,835.85
Jackson	5,339.89	123,324.39	White	268,075.00	1,239,728.14
Jefferson	437,925.91	2,445,780.81	Williamson	5,138,261.61	38,883,222.10
Johnson	22,800.58	386,412.18	Wilson	2,235,815.95	16,915,101.11
Knox	7,844,835.23	52,125,656.95	Out of State	7,918,203.04	90,153,856.31
Lake	9,115.31	111,941.02			
Lauderdale	168,362.70	657,093.72	TOTALS	104,575,533.94	711,305,715.94

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2025
MAY 2025

Classification	May FY 2024	May FY 2025	Change	Percent
Construction				
Construction of Buildings	1,407,765	1,225,511	-182,254	-12.95%
Heavy and Civil Engineering Construction	1,219,974	2,155,003	935,029	76.64%
Specialty Trade Contractors	12,095,420	11,684,574	-410,847	-3.40%
Subtotal	14,723,159	15,065,088	341,928	2.32%
Manufacturing				
Food Manufacturing	2,591,484	2,934,022	342,538	13.22%
Beverage and Tobacco Product Manufacturing	1,958,355	2,145,218	186,863	9.54%
Textile Mills	106,117	95,259	-10,858	-10.23%
Textile Product Mills	270,878	261,637	-9,241	-3.41%
Apparel Manufacturing	995,330	932,923	-62,407	-6.27%
Leather and Allied Product Manufacturing	303,847	1,129,946	826,099	271.88%
Wood Product Manufacturing	3,331,852	2,814,766	-517,086	-15.52%
Paper Manufacturing	1,193,168	1,549,261	356,093	29.84%
Printing and Related Support Activities	1,712,823	1,839,245	126,422	7.38%
Petroleum and Coal Products Manufacturing	1,384,695	1,546,062	161,367	11.65%
Chemical Manufacturing	1,344,959	2,050,454	705,495	52.45%
Plastics and Rubber Products Manufacturing	806,129	727,022	-79,107	-9.81%
Nonmetallic Mineral Product Manufacturing	13,677,615	12,897,891	-779,724	-5.70%
Primary Metal Manufacturing	725,165	651,855	-73,310	-10.11%
Fabricated Metal Product Manufacturing	8,260,322	8,057,915	-202,407	-2.45%
Machinery Manufacturing	4,648,961	3,840,364	-808,597	-17.39%
Computer and Electronic Product Manufacturing	1,656,678	864,443	-792,235	-47.82%
Electrical Equipment, Appliance, and Component Manufacturing	462,589	530,804	68,215	14.75%
Transportation Equipment Manufacturing	2,406,400	2,235,336	-171,064	-7.11%
Furniture and Related Product Manufacturing	4,200,522	3,824,967	-375,555	-8.94%
Miscellaneous Manufacturing	19,325,532	17,563,489	-1,762,042	-9.12%
Subtotal	71,363,420	68,492,878	-2,870,542	-4.02%
Wholesale Trade				
Merchant Wholesalers, Durable Goods	62,321,185	66,661,331	4,340,147	6.96%
Merchant Wholesalers, Nondurable Goods	11,939,737	11,656,297	-283,440	-2.37%
Wholesale Electronic Markets and Agents and Brokers	5,192,035	10,245,447	5,053,412	97.33%
Subtotal	79,452,957	88,563,076	9,110,119	11.47%
Retail Trade				
New and Used Car Dealers	64,231,025	70,264,062	6,033,037	9.39%
Recreational Vehicle, Boat, and Motorcycle Dealers	9,327,746	9,499,546	171,800	1.84%
Automotive Parts, Accessories, and Tire Dealers	29,785,541	31,348,390	1,562,849	5.25%
Furniture Stores	4,875,229	5,330,373	455,144	9.34%
Floor and Other Furnishing Stores	4,593,182	4,961,487	368,305	8.02%
Electronics and Appliance Stores	13,189,110	12,251,747	-937,363	-7.11%
Building Materials	76,114,543	77,031,616	917,072	1.20%
Garden Equipment and Supplies Dealers	6,990,211	6,781,230	-208,982	-2.99%
Supermarkets and Convenience Stores	56,557,191	59,920,765	3,363,574	5.95%
All Other Specialty Food Stores	3,884,378	3,445,502	-438,875	-11.30%
Beer, Wine, and Liquor Stores	7,849,312	7,857,485	8,174	0.10%
Health and Personal Care Stores	12,721,474	13,261,929	540,455	4.25%
Gasoline Stations	21,711,909	22,394,907	682,998	3.15%
Clothing Stores	22,186,705	23,012,659	825,954	3.72%
Shoe Stores	3,507,694	3,712,315	204,621	5.83%
Jewelry and Accessories Stores	3,757,785	3,999,190	241,405	6.42%
Sporting Goods, Hobby, and Musical Instrument Stores	9,398,851	10,228,821	829,970	8.83%
Book Stores and Newstands	1,004,732	995,974	-8,758	-0.87%
Department Stores	56,345,673	57,480,444	1,134,771	2.01%
Warehouse Clubs and Other General Merchandise Stores	26,384,801	28,209,361	1,824,560	6.92%
Florists	898,325	864,118	-34,206	-3.81%
Office Supplies and Souvenir Shops	4,865,512	5,124,537	259,025	5.32%
Used Merchandise Stores	1,740,791	1,860,681	119,890	6.89%
Tobacco Stores	3,639,131	4,101,817	462,685	12.71%
Miscellaneous Store Retailers (Excluding Tobacco Stores)	19,118,351	20,958,355	1,840,004	9.62%
Electronic Shopping and Mail-Order Houses	70,749,153	84,159,999	13,410,846	18.96%
Vending Machine Operators	3,076,745	2,962,187	-114,558	-3.72%
Fuel Dealers and Other Direct Selling Establishments	7,985,223	7,913,642	-71,581	-0.90%
Subtotal	546,490,321	579,933,137	33,442,816	6.12%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2025
MAY 2025

Classification	May FY 2024	May FY 2025	Change	Percent
Transportation and Warehousing				
Air Transportation	525,910	770,702	244,792	46.55%
Rail Transportation	961,781	981,329	19,548	2.03%
Truck Transportation	707,972	640,362	-67,610	-9.55%
Transit and Ground Passenger Transportation	246,155	193,717	-52,438	-21.30%
Scenic and Sightseeing Transportation	1,905,980	1,981,321	75,341	3.95%
Support Activities for Transportation	1,242,204	1,295,601	53,397	4.30%
Other Transportation	19,362	20,951	1,589	8.21%
Couriers and Messengers	346,325	274,346	-71,979	-20.78%
Warehousing and Storage	980,370	1,088,992	108,622	11.08%
Subtotal	6,936,060	7,247,321	311,261	4.49%
Information				
Publishing Industries (except Internet)	7,746,497	9,411,946	1,665,449	21.50%
Motion Picture and Sound Recording Industries	2,186,268	3,028,452	842,184	38.52%
Broadcasting (except Internet)	11,269,020	10,146,264	-1,122,756	-9.96%
Telecommunications	27,074,197	27,764,834	690,637	2.55%
Data Processing, Hosting, and Related Services	25,338,009	26,289,149	951,141	3.75%
Other Information Services	6,798,086	6,837,174	39,089	0.57%
Subtotal	80,412,077	83,477,820	3,065,743	3.81%
Arts, Entertainment, and Recreation				
Performing Arts, Spectator Sports, and Related Industries	4,397,315	5,791,466	1,394,151	31.70%
Museums, Historical Sites, and Similar Institutions	535,337	570,049	34,712	6.48%
Amusement, Gambling, and Recreation Industries	9,806,587	6,515,967	-3,290,620	-33.56%
Subtotal	14,739,239	12,877,482	-1,861,758	-12.63%
Accommodation and Food Services				
Hotels, Bed and Breakfast Inns, and All Other Traveler Accommodations	41,118,826	40,127,897	-990,929	-2.41%
RV Parks and Campgrounds	989,409	980,985	-8,423	-0.85%
Rooming and Boarding Houses, Dormitories, and Workers Camps	142,460	110,577	-31,883	-22.38%
Food Service Contractors, Caterers, and Mobile Food Services	3,355,916	3,276,053	-79,863	-2.38%
Drinking Places (Alcoholic Beverages)	7,028,043	7,092,681	64,638	0.92%
Restaurants, Cafeterias, and Nonalcoholic Beverage Bars	105,045,204	110,198,065	5,152,862	4.91%
Subtotal	157,679,858	161,786,259	4,106,401	2.60%
Other Services (except Public Administration)				
Repair and Maintenance	48,608,474	48,870,140	261,666	0.54%
Personal and Laundry Services	7,558,334	7,263,820	-294,515	-3.90%
Religious, Grantmaking, Civic, Professional, and Similar Organizations	313,554	264,905	-48,649	-15.52%
Subtotal	56,480,362	56,398,865	-81,497	-0.14%
Agriculture, Forestry, Fishing and Hunting	1,364,989	1,302,735	-62,254	-4.56%
Mining, Quarrying, and Oil and Gas Extraction	2,026,226	2,419,326	393,101	19.40%
Utilities	23,983,332	27,883,601	3,900,269	16.26%
Finance and Insurance	3,275,060	3,376,163	101,104	3.09%
Real Estate, Rental, and Leasing	37,788,109	40,380,672	2,592,563	6.86%
Professional, Scientific, and Technical Services	22,988,374	26,437,098	3,448,724	15.00%
Management of Companies and Enterprises	1,089,548	1,128,733	39,184	3.60%
Administrative, Support, Waste Management and Remediation Services	5,179,172	5,608,197	429,026	8.28%
Educational Services	632,012	791,641	159,629	25.26%
Health Care and Social Assistance	1,717,076	1,822,774	105,698	6.16%
County Clerk and Public Administration	34,737,220	32,341,514	-2,395,707	-6.90%
Consumer Use Tax	646,125	3,083,178	2,437,054	377.18%
Unclassified	31,781,615	36,213,581	4,431,966	13.95%
Grand Total	1,195,486,312	1,256,631,138	61,144,826	5.11%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2025
JULY 2024 - MAY 2025

Classification	FY 2024	FY 2025	Change	Percent
Construction				
Construction of Buildings	17,193,358	16,136,826	-1,056,532	-6.14%
Heavy and Civil Engineering Construction	15,453,675	16,586,301	1,132,626	7.33%
Specialty Trade Contractors	134,935,801	126,929,716	-8,006,084	-5.93%
Subtotal	167,582,834	159,652,843	-7,929,991	-4.73%
Manufacturing				
Food Manufacturing	26,663,605	30,777,163	4,113,558	15.43%
Beverage and Tobacco Product Manufacturing	23,330,869	25,446,979	2,116,110	9.07%
Textile Mills	1,550,616	1,457,071	-93,545	-6.03%
Textile Product Mills	3,424,182	3,069,474	-354,707	-10.36%
Apparel Manufacturing	13,143,105	12,524,222	-618,882	-4.71%
Leather and Allied Product Manufacturing	3,954,662	5,298,166	1,343,505	33.97%
Wood Product Manufacturing	33,381,461	31,310,220	-2,071,242	-6.20%
Paper Manufacturing	13,100,422	15,037,572	1,937,150	14.79%
Printing and Related Support Activities	22,793,368	26,094,736	3,301,367	14.48%
Petroleum and Coal Products Manufacturing	14,894,518	15,330,782	436,264	2.93%
Chemical Manufacturing	17,952,097	18,903,452	951,355	5.30%
Plastics and Rubber Products Manufacturing	9,764,787	8,182,491	-1,582,295	-16.20%
Nonmetallic Mineral Product Manufacturing	136,838,573	131,674,366	-5,164,207	-3.77%
Primary Metal Manufacturing	9,814,056	9,476,728	-337,328	-3.44%
Fabricated Metal Product Manufacturing	89,109,799	82,973,381	-6,136,419	-6.89%
Machinery Manufacturing	39,684,654	42,665,768	2,981,113	7.51%
Computer and Electronic Product Manufacturing	17,420,794	17,355,561	-65,233	-0.37%
Electrical Equipment, Appliance, and Component Manufacturing	6,775,633	7,392,732	617,100	9.11%
Transportation Equipment Manufacturing	24,493,682	25,354,836	861,155	3.52%
Furniture and Related Product Manufacturing	43,826,865	43,175,339	-651,526	-1.49%
Miscellaneous Manufacturing	206,342,392	195,035,031	-11,307,361	-5.48%
Subtotal	758,260,139	748,536,070	-9,724,069	-1.28%
Wholesale Trade				
Merchant Wholesalers, Durable Goods	663,358,423	674,148,500	10,790,077	1.63%
Merchant Wholesalers, Nondurable Goods	128,801,427	133,732,235	4,930,808	3.83%
Wholesale Electronic Markets and Agents and Brokers	57,556,107	65,049,840	7,493,732	13.02%
Subtotal	849,715,957	872,930,575	23,214,617	2.73%
Retail Trade				
New and Used Car Dealers	675,421,922	721,408,638	45,986,716	6.81%
Recreational Vehicle, Boat, and Motorcycle Dealers	87,020,297	87,456,266	435,968	0.50%
Automotive Parts, Accessories, and Tire Dealers	326,899,194	321,787,686	-5,111,508	-1.56%
Furniture Stores	61,091,663	60,001,841	-1,089,822	-1.78%
Floor and Other Furnishing Stores	54,352,000	55,978,702	1,626,702	2.99%
Electronics and Appliance Stores	150,878,500	147,519,397	-3,359,103	-2.23%
Building Materials	742,764,949	732,156,562	-10,608,387	-1.43%
Garden Equipment and Supplies Dealers	52,434,703	48,545,331	-3,889,371	-7.42%
Supermarkets and Convenience Stores	559,268,618	662,893,399	103,624,782	18.53%
All Other Specialty Food Stores	37,025,000	37,964,595	939,595	2.54%
Beer, Wine, and Liquor Stores	92,222,865	91,717,493	-505,373	-0.55%
Health and Personal Care Stores	140,564,686	142,782,356	2,217,670	1.58%
Gasoline Stations	225,957,072	237,839,225	11,882,154	5.26%
Clothing Stores	263,608,148	268,797,781	5,189,633	1.97%
Shoe Stores	41,111,899	41,077,324	-34,575	-0.08%
Jewelry and Accessories Stores	45,620,390	47,327,533	1,707,142	3.74%
Sporting Goods, Hobby, and Musical Instrument Stores	118,203,006	121,339,400	3,136,394	2.65%
Book Stores and Newstands	12,670,304	13,994,874	1,324,570	10.45%
Department Stores	632,292,052	667,703,417	35,411,365	5.60%
Warehouse Clubs and Other General Merchandise Stores	295,420,784	333,076,672	37,655,888	12.75%
Florists	7,921,946	7,883,627	-38,319	-0.48%
Office Supplies and Souvenir Shops	59,383,750	58,261,211	-1,122,539	-1.89%
Used Merchandise Stores	20,152,215	20,542,271	390,056	1.94%
Tobacco Stores	37,351,728	43,041,697	5,689,969	15.23%
Miscellaneous Store Retailers (Excluding Tobacco Stores)	205,987,782	220,768,340	14,780,558	7.18%
Electronic Shopping and Mail-Order Houses	807,199,256	896,676,625	89,477,369	11.08%
Vending Machine Operators	36,570,389	31,191,665	-5,378,724	-14.71%
Fuel Dealers and Other Direct Selling Establishments	90,051,792	87,256,084	-2,795,708	-3.10%
Subtotal	5,879,446,911	6,206,990,012	327,543,101	5.57%

TENNESSEE DEPARTMENT OF REVENUE
SALES AND USE TAX BY CLASSIFICATION
FISCAL YEAR 2025
JULY 2024 - MAY 2025

Classification	FY 2024	FY 2025	Change	Percent
Transportation and Warehousing				
Air Transportation	5,206,746	10,204,299	4,997,553	95.98%
Rail Transportation	8,469,384	9,566,308	1,096,924	12.95%
Truck Transportation	7,772,242	7,903,420	131,178	1.69%
Transit and Ground Passenger Transportation	2,540,632	2,093,486	-447,146	-17.60%
Scenic and Sightseeing Transportation	19,952,854	20,584,125	631,271	3.16%
Support Activities for Transportation	13,098,705	13,571,720	473,015	3.61%
Other Transportation	419,933	366,986	-52,947	-12.61%
Couriers and Messengers	6,661,435	3,874,122	-2,787,312	-41.84%
Warehousing and Storage	8,209,486	10,217,682	2,008,196	24.46%
Subtotal	72,331,417	78,382,150	6,050,733	8.37%
Information				
Publishing Industries (except Internet)	86,937,432	107,651,679	20,714,246	23.83%
Motion Picture and Sound Recording Industries	27,883,689	31,385,715	3,502,026	12.56%
Broadcasting (except Internet)	129,286,799	117,869,685	-11,417,113	-8.83%
Telecommunications	318,014,723	324,893,242	6,878,520	2.16%
Data Processing, Hosting, and Related Services	247,903,148	273,838,980	25,935,832	10.46%
Other Information Services	72,981,350	74,313,858	1,332,508	1.83%
Subtotal	883,007,141	929,953,159	46,946,018	5.32%
Arts, Entertainment, and Recreation				
Performing Arts, Spectator Sports, and Related Industries	49,012,870	63,522,446	14,509,576	29.60%
Museums, Historical Sites, and Similar Institutions	5,697,798	5,687,935	-9,864	-0.17%
Amusement, Gambling, and Recreation Industries	78,815,068	80,039,884	1,224,817	1.55%
Subtotal	133,525,736	149,250,265	15,724,529	11.78%
Accommodation and Food Services				
Hotels, Bed and Breakfast Inns, and All Other Traveler Accommodations	426,398,966	424,704,081	-1,694,885	-0.40%
RV Parks and Campgrounds	10,679,089	10,578,080	-101,008	-0.95%
Rooming and Boarding Houses, Dormitories, and Workers Camps	1,982,808	1,720,997	-261,811	-13.20%
Food Service Contractors, Caterers, and Mobile Food Services	34,768,394	35,703,990	935,596	2.69%
Drinking Places (Alcoholic Beverages)	76,663,673	74,583,614	-2,080,059	-2.71%
Restaurants, Cafeterias, and Nonalcoholic Beverage Bars	1,115,169,928	1,151,110,540	35,940,613	3.22%
Subtotal	1,665,662,858	1,698,401,302	32,738,444	1.97%
Other Services (except Public Administration)				
Repair and Maintenance	520,042,290	532,665,831	12,623,541	2.43%
Personal and Laundry Services	73,580,373	75,732,609	2,152,237	2.93%
Religious, Grantmaking, Civic, Professional, and Similar Organizations	3,568,903	3,774,794	205,891	5.77%
Subtotal	597,191,566	612,173,234	14,981,668	2.51%
Agriculture, Forestry, Fishing and Hunting	13,130,185	13,238,527	108,342	0.83%
Mining, Quarrying, and Oil and Gas Extraction	20,823,799	23,411,454	2,587,655	12.43%
Utilities	295,414,095	319,006,088	23,591,993	7.99%
Finance and Insurance	35,929,659	34,175,621	-1,754,038	-4.88%
Real Estate, Rental, and Leasing	418,525,380	422,297,129	3,771,749	0.90%
Professional, Scientific, and Technical Services	259,172,391	279,595,791	20,423,400	7.88%
Management of Companies and Enterprises	11,719,659	12,521,378	801,719	6.84%
Administrative, Support, Waste Management and Remediation Services	52,848,980	58,334,305	5,485,324	10.38%
Educational Services	8,230,359	12,159,436	3,929,077	47.74%
Health Care and Social Assistance	20,523,945	20,126,734	-397,211	-1.94%
County Clerk and Public Administration	338,093,066	323,443,857	-14,649,210	-4.33%
Consumer Use Tax	14,033,715	18,435,053	4,401,339	31.36%
Unclassified	331,863,695	373,374,964	41,511,270	12.51%
Grand Total	12,827,033,486	13,366,389,947	539,356,461	4.20%