



Revenue Collections

June 2025

DAVID GERREGANO





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

June 2025

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CLASS OF TAX	June FY 2023	June FY 2024	June FY 2025	June FY 2023- June FY 2024 \$ Change	June FY 2023- June FY 2024 % Change	June FY 2024- June FY 2025 \$ Change	June FY 2024- June FY 2025 % Change
Sales and Use	1,201,580,535.07	1,228,356,532.88	1,262,201,544.25	26,775,997.81	2.23%	33,845,011.37	2.76%
Franchise & Excise	738,314,708.83	738,256,031.10	762,715,487.31	(58,677.73)	-0.01%	24,459,456.21	3.31%
Business	11,757,518.39	13,688,423.79	13,056,015.23	1,930,905.40	16.42%	(632,408.56)	-4.62%
Gasoline	80,794,363.89	77,846,129.86	79,351,041.64	(2,948,234.03)	-3.65%	1,504,911.78	1.93%
Motor Fuel	22,984,572.73	27,515,367.63	27,798,842.95	4,530,794.90	19.71%	283,475.32	1.03%
Petroleum Special	6,488,297.09	6,276,745.39	6,202,798.49	(211,551.70)	-3.26%	(73,946.90)	-1.18%
Motor Vehicle Registration	24,069,249.06	34,184,988.91	36,149,638.17	10,115,739.85	42.03%	1,964,649.26	5.75%
Motor Vehicle Title	1,990,190.46	1,942,660.61	1,965,362.29	(47,529.85)	-2.39%	22,701.68	1.17%
Income	1,311,450.99	1,298,475.04	1,690,306.21	(12,975.95)	-0.99%	391,831.17	30.18%
Inheritance, Gift & Estate	1,754.49	556.55	15,238.19	(1,197.94)	-68.28%	14,681.64	2637.97%
Tobacco	17,500,240.03	16,424,816.52	12,910,488.72	(1,075,423.51)	-6.15%	(3,514,327.80)	-21.40%
Alcoholic Beverage	8,424,858.28	8,329,657.14	7,668,912.75	(95,201.14)	-1.13%	(660,744.39)	-7.93%
Beer	1,736,141.03	1,671,406.71	1,670,442.05	(64,734.32)	-3.73%	(964.66)	-0.06%
Mixed Drink (LBD)	19,638,235.19	21,808,346.31	22,341,397.83	2,170,111.12	11.05%	533,051.52	2.44%
Privilege	88,847,005.93	83,974,340.50	92,982,833.92	(4,872,665.43)	-5.48%	9,008,493.42	10.73%
Gas & Oil Severance	32,303.79	48,480.98	44,130.08	16,177.19	50.08%	(4,350.90)	-8.97%
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	215,712.05	229,851.24	432,251.98	14,139.19	6.55%	202,400.74	88.06%
TOTAL STATE COLLECTIONS	2,258,890,315.65	2,293,727,649.02	2,361,972,951.20	34,837,333.37	1.54%	68,245,302.18	2.98%
Local Government							
Local Sales Tax	375,936,334.53	383,347,748.86	397,595,003.72	7,411,414.33	1.97%	14,247,254.86	3.72%
Local Business Tax	8,856,493.34	8,090,204.81	8,448,445.27	(766,288.53)	-8.65%	358,240.46	4.43%
Local Business Tax Fees	973,489.15	857,703.97	845,519.85	(115,785.18)	-11.89%	(12,184.12)	-1.42%
Mineral Tax	692,390.20	705,531.67	673,246.55	13,141.47	1.90%	(32,285.12)	-4.58%
Coal Severance	229.78	0.00	0.00	(229.78)	-100.00%	0.00	0.00%
TOTAL LOCAL COLLECTIONS	386,458,937.00	393,001,189.31	407,562,215.39	6,542,252.31	1.69%	14,561,026.08	3.71%
TOTAL COLLECTED REVENUE	2,645,349,252.65	2,686,728,838.33	2,769,535,166.59	41,379,585.68	1.56%	82,806,328.26	3.08%



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

July 2024 - June 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	13,794,581,372.44	14,055,390,018.91	14,628,591,491.27	260,808,646.47	1.89%	573,201,472.36	4.08%
Franchise & Excise	4,806,587,996.77	4,545,413,081.53	3,724,664,258.91	(261,174,915.24)	-5.43%	(820,748,822.62)	-18.06%
Business	333,139,662.80	340,581,344.27	357,446,883.53	7,441,681.47	2.23%	16,865,539.26	4.95%
Gasoline	881,765,509.72	878,800,137.09	891,453,478.36	(2,965,372.63)	-0.34%	12,653,341.27	1.44%
Motor Fuel	319,857,014.05	323,088,507.57	324,004,988.36	3,231,493.52	1.01%	916,480.79	0.28%
Petroleum Special	71,522,920.41	72,010,724.93	72,443,216.81	487,804.52	0.68%	432,491.88	0.60%
Motor Vehicle Registration	287,598,359.42	377,827,468.91	411,539,269.58	90,229,109.49	31.37%	33,711,800.67	8.92%
Motor Vehicle Title	23,196,552.43	21,937,473.23	22,502,910.79	(1,259,079.20)	-5.43%	565,437.56	2.58%
Income	2,926,083.20	2,122,813.81	2,087,873.47	(803,269.39)	-27.45%	(34,940.34)	-1.65%
Inheritance, Gift & Estate	77,342.71	6,704.64	44,749.78	(70,638.07)	-91.33%	38,045.14	567.44%
Tobacco	213,888,165.30	195,867,529.05	183,431,675.89	(18,020,636.25)	-8.43%	(12,435,853.16)	-6.35%
Alcoholic Beverage	89,339,861.70	88,878,769.96	86,369,184.02	(461,091.74)	-0.52%	(2,509,585.94)	-2.82%
Beer	18,662,108.05	17,961,450.16	17,347,230.72	(700,657.89)	-3.75%	(614,219.44)	-3.42%
Mixed Drink (LBD)	213,430,469.62	222,395,800.46	229,858,227.24	8,965,330.84	4.20%	7,462,426.78	3.36%
Privilege	558,542,159.95	515,992,355.49	538,966,995.39	(42,549,804.46)	-7.62%	22,974,639.90	4.45%
Gas & Oil Severance	890,968.42	527,815.01	466,796.56	(363,153.41)	-40.76%	(61,018.45)	-11.56%
TVA	389,332,883.81	394,713,839.59	398,514,816.52	5,380,955.78	1.38%	3,800,976.93	0.96%
Miscellaneous Taxes	29,197,755.95	46,042,250.46	51,807,232.57	16,844,494.51	57.69%	5,764,982.11	12.52%
TOTAL STATE COLLECTIONS	22,034,537,186.75	22,099,558,085.07	21,941,541,279.77	65,020,898.32	0.30%	(158,016,805.30)	-0.72%
Local Government							
Local Sales Tax	4,313,691,817.80	4,365,242,407.97	4,622,377,407.83	51,550,590.17	1.20%	257,134,999.86	5.89%
Local Business Tax	323,186,022.90	328,139,328.75	342,305,434.21	4,953,305.85	1.53%	14,166,105.46	4.32%
Local Business Tax Fees	33,305,086.42	33,266,727.88	33,903,378.55	(38,358.54)	-0.12%	636,650.67	1.91%
Mineral Tax	7,459,788.01	9,702,880.82	7,943,493.66	2,243,092.81	30.07%	(1,759,387.16)	-18.13%
Coal Severance	18,665.45	1,103.66	0.00	(17,561.79)	-94.09%	(1,103.66)	-100.00%
TOTAL LOCAL COLLECTIONS	4,677,661,380.58	4,736,352,449.08	5,006,529,714.25	58,691,068.50	1.25%	270,177,265.17	5.70%
TOTAL COLLECTED REVENUE	26,712,198,567.33	26,835,910,534.15	26,948,070,994.02	123,711,966.82	0.46%	112,160,459.87	0.42%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

June 2025

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	974,162,958.20	1,000,822,406.56	26,659,448.36	2.74%
10102 State Cable TV	2,927,758.32	1,946,239.87	(981,518.45)	-33.52%
10103 State Interstate Telecomm Sales	1,475,171.02	1,341,457.39	(133,713.63)	-9.06%
10104 State Sales 1% Increase 2002	161,834,152.79	166,244,904.53	4,410,751.74	2.73%
10105 State Sales Single Article	7,369,246.11	8,140,602.73	771,356.62	10.47%
10106 State Sales Food	65,288,302.31	68,718,802.60	3,430,500.29	5.25%
10107 Prepaid Wireless	1,992,729.97	1,490,850.68	(501,879.29)	-25.19%
10108 Vendor's Compensation	(6,789.91)	(2,793.49)	3,996.42	58.86%
10109 Transportation Equity	1,767,585.59	1,473,480.00	(294,105.59)	-16.64%
10110 911 Board	10,316,550.86	10,569,735.77	253,184.91	2.45%
10111 Hemp-Derived Cannabinoid Collections	1,228,867.62	1,455,857.61	226,989.99	18.47%
TOTAL	1,228,356,532.88	1,262,201,544.25	33,845,011.37	2.76%
FRANCHISE & EXCISE				
11401-11403 Franchise	52,966,498.24	103,144,470.86	50,177,972.62	94.74%
11501-11503 Excise	88,199,037.54	88,389,223.41	190,185.87	0.22%
12101 F&E Est Payments	597,090,495.32	571,181,793.04	(25,908,702.28)	-4.34%
TOTAL	738,256,031.10	762,715,487.31	24,459,456.21	3.31%
BUSINESS				
12006-12009-Class 1-4	8,924,907.75	11,423,248.69	2,498,340.94	27.99%
12010 Class 5 Industrial Loan & Thrift	797,380.04	1,015,689.45	218,309.41	27.38%
12012 Audit P & I	3,850,453.60	485,269.13	(3,365,184.47)	-87.40%
12013 Voluntary Disclosure State	115,682.40	131,807.96	16,125.56	13.94%
TOTAL	13,688,423.79	13,056,015.23	(632,408.56)	-4.62%
GASOLINE				
10201 Tax	77,815,590.34	79,317,497.51	1,501,907.17	1.93%
10203 Hwy. Users Fuel Permits	25,500.00	28,500.00	3,000.00	11.76%
10205 Penalty & Interest-Reg	5,039.52	5,044.13	4.61	0.09%
10207 Alcohol Fees	0.00	0.00	0.00	0.00%
TOTAL	77,846,129.86	79,351,041.64	1,504,911.78	1.93%
MOTOR FUEL				
10301 Tax Regular Diesel	27,306,166.88	27,561,293.84	255,126.96	0.93%
10302 Regular L. P.	(831.41)	194.20	1,025.61	123.36%
10305 Prepaid Diesel	0.00	25.97	25.97	100.00%
10307 Penalty & Interest-Reg.	8,045.34	5,526.29	(2,519.05)	-31.31%
10308 Dyed Fuel	0.00	0.00	0.00	0.00%
10309 Compressed Natural Gas-Dealer Permit	201,986.82	231,162.54	29,175.72	14.44%
10310 Carrier Dyed Fuel	0.00	640.11	640.11	100.00%
TOTAL	27,515,367.63	27,798,842.95	283,475.32	1.03%
PETROLEUM SPECIAL TAX				
10401 Tax	4,513,066.78	4,465,372.47	(47,694.31)	-1.06%
10402 Penalties & Interest	544.65	(3,735.65)	(4,280.30)	-785.88%
10403 Environment Assurance Fee	1,763,133.96	1,741,161.67	(21,972.29)	-1.25%
TOTAL	6,276,745.39	6,202,798.49	(73,946.90)	-1.18%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

June 2025

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	25,220,599.54	26,650,053.91	1,429,454.37	5.67%
10502 Drive-Out Tags	486,765.50	509,850.00	23,084.50	4.74%
10503 Temp. Operators Permits	3,676.00	3,311.00	(365.00)	-9.93%
10504 Fines	12,743.92	14,511.07	1,767.15	13.87%
10506 International Registration	6,918,387.71	6,941,789.22	23,401.51	0.34%
10507 Personalized Registration	80,605.00	80,465.00	(140.00)	-0.17%
10508 Handicapped Registration	98,569.00	101,689.50	3,120.50	3.17%
10509 Over Weight Truck Fines	49,106.55	57,698.35	8,591.80	17.50%
10511 Fleet Registration	195.00	0.00	(195.00)	-100.00%
10512 Trip Permits	12,000.00	42,000.00	30,000.00	250.00%
10514 International Reg. (Safety)	178,230.69	178,470.12	239.43	0.13%
10530 Electric Vehicle Fee	1,124,110.00	1,569,800.00	445,690.00	39.65%
TOTAL	34,184,988.91	36,149,638.17	1,964,649.26	5.75%
MOTOR VEHICLE TITLE	1,942,660.61	1,965,362.29	22,701.68	1.17%
TOTAL	1,942,660.61	1,965,362.29	22,701.68	1.17%
INSURANCE VERIFICATION*	616,225.00	745,175.00	128,950.00	20.93%
TOTAL	616,225.00	745,175.00	128,950.00	20.93%
INCOME				
10601 Pre-Income Tax	2,215.00	0.00	(2,215.00)	-100.00%
10602 Tax	655,558.63	844,474.11	188,915.48	28.82%
10603 Penalties & Interest	640,701.41	845,832.10	205,130.69	32.02%
TOTAL	1,298,475.04	1,690,306.21	391,831.17	30.18%
INHERITANCE,GIFT,ESTATE				
11601 Inheritance	556.37	7,897.19	7,340.82	1319.41%
11602 Gift Tax Class A	0.00	0.00	0.00	0.00%
11603 Estate Tax	0.18	7,341.00	7,340.82	4078233.33%
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	556.55	15,238.19	14,681.64	2637.97%
TOBACCO				
11801 Cigarette Stamps	13,902,215.52	11,856,564.88	(2,045,650.64)	-14.71%
11802 Cigar & Other Tobacco Products	2,531,811.68	1,021,486.63	(1,510,325.05)	-59.65%
11803 Fair Trade Info	11,445.00	9,768.21	(1,676.79)	-14.65%
11804 Licenses-Retail Dealer	15,157.83	8,070.41	(7,087.42)	-46.76%
11805 Licenses-Other	5,054.10	3,189.04	(1,865.06)	-36.90%
11808 Penalty	(48,398.48)	1,554.18	49,952.66	103.21%
11809 LDR Penalty	7,530.87	9,855.37	2,324.50	30.87%
TOTAL	16,424,816.52	12,910,488.72	(3,514,327.80)	-21.40%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	6,172,688.48	5,665,151.80	(507,536.68)	-8.22%
11002 Wine Tax & High Alcohol Beer	1,576,252.74	1,414,972.16	(161,280.58)	-10.23%
11011 Brand Registration	343,053.59	303,052.24	(40,001.35)	-11.66%
11013 Wine Tax (Winery)	48,415.14	75,763.97	27,348.83	56.49%
11014 Common Spirit Tax	2,320.67	36,315.57	33,994.90	1464.87%
11015 Common Spirit Wine Tax	728.62	10,148.79	9,420.17	1292.88%
11016 Distiller'sTax	4,154.28	4,277.79	123.51	2.97%
11017 Enforcement Tax	106,120.19	92,037.55	(14,082.64)	-13.27%
11018 Wine Enforcement Tax	75,923.43	67,192.88	(8,730.55)	-11.50%
TOTAL	8,329,657.14	7,668,912.75	(660,744.39)	-7.93%
BEER				
10901 Beer Barrellage	1,598,527.03	1,593,883.09	(4,643.94)	-0.29%
10902 Certificate of Registration	505.79	670.00	164.21	32.47%
10905 Penalty & Interest	871.67	1,026.17	154.50	17.72%
10906 Wholesale Beer	71,076.08	65,969.28	(5,106.80)	-7.18%
10908 Common Carrier Beer Tax	426.14	8,893.51	8,467.37	1986.99%
TOTAL	1,671,406.71	1,670,442.05	(964.66)	-0.06%
MIXED DRINK (LBD)				
11101 Tax	21,808,346.31	22,341,397.83	533,051.52	2.44%
TOTAL	21,808,346.31	22,341,397.83	533,051.52	2.44%

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

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

June 2025

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CLASS OF TAX PRIVILEGE	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
10701 Realty Transfer	25,222,822.74	24,571,366.20	(651,456.54)	-2.58%
10706 Criminal Injuries Comp	174,144.13	181,580.62	7,436.49	4.27%
10707 Penalties	4,429.99	1,052.96	(3,377.03)	-76.23%
10709 Marriage License	86,045.49	82,526.24	(3,519.25)	-4.09%
10710 Tire Tax	35,788.42	33,005.90	(2,782.52)	-7.77%
10713 Professional Tax	46,056,769.02	53,820,898.84	7,764,129.82	16.86%
10714 Used Oil	4,407.19	49,446.92	45,039.73	1021.96%
10715 Auto Rental Surcharge	46,089.05	26,981.53	(19,107.52)	-41.46%
10716 Realty Mortgage	8,190,290.89	10,235,028.36	2,044,737.47	24.97%
10717 UCC	1,260,547.05	1,124,240.12	(136,306.93)	-10.81%
10718 Attorneys Administrative Fee	133,493.82	143,448.95	9,955.13	7.46%
10719 Forfeiture of Bonds	135,884.74	101,393.68	(34,491.06)	-25.38%
10720 Sex Offenders	5,284.51	6,426.12	1,141.61	21.60%
10721 Domestic Violence	1,119.67	334.01	(785.66)	-70.17%
10726 Bail Bond Fee	23,464.72	36,498.80	13,034.08	55.55%
10727 Aggravated Assault	4,765.64	2,440.35	(2,325.29)	-48.79%
10728 Marriage License Increase 2002	267,136.76	256,159.21	(10,977.55)	-4.11%
10729 Drug Violation Cases	8,671.51	9,392.08	720.57	8.31%
10730 Sexual Assault	4,632.70	4,129.60	(503.10)	-10.86%
10731 Drug Violation -No Treatment	88,972.31	92,876.55	3,904.24	4.39%
10733 Municipal Training Education	27,879.20	26,328.26	(1,550.94)	-5.56%
10734 Blood Alcohol	240,437.49	244,640.81	4,203.32	1.75%
10735 Litigation	1,355,077.11	1,356,793.05	1,715.94	0.13%
10736 Alcohol Drug Treatment Fee	100,176.28	96,065.46	(4,110.82)	-4.10%
10737 Drag Racing Fine	1,944.79	562.49	(1,382.30)	-71.08%
10738 Drug Testing Fee	249,488.68	233,247.10	(16,241.58)	-6.51%
10739 Victim Notification Fund	56,033.64	54,864.46	(1,169.18)	-2.09%
10741 Ignition Interlock Device	37,724.89	42,529.04	4,804.15	12.73%
10742 Cash Bond Forfeiture	93,210.22	97,901.08	4,690.86	5.03%
10743 Criminal Judicial Education	24,334.47	23,944.92	(389.55)	-1.60%
10744 P. Defender/D. Attorney Expungement	0.00	0.00	0.00	0.00%
10745 Enviromental Fees	17,600.19	11,712.80	(5,887.39)	-33.45%
10746 Human Trafficking GenFd	1,046.23	355.34	(690.89)	-66.04%
10747 Motor Vehicle Recycler	1,060.85	286.43	(774.42)	-73.00%
10748 Human Trafficking LawEnf	1,046.15	286.56	(759.59)	-72.61%
10749 Human Trafficking D.A.Gen	1,046.25	286.60	(759.65)	-72.61%
10750 Fantasy Sports	15.00	9,194.48	9,179.48	61196.53%
10751 Vet Drug Violation	3,089.83	2,151.11	(938.72)	-30.38%
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	1,045.91	400.48	(645.43)	-61.71%
10756 Medical Board Fine	1,046.00	286.53	(759.47)	-72.61%
10757 Forfeiture of Property	1,046.31	286.61	(759.70)	-72.61%
10758 Crime Impersonation First Response or Police	1,046.02	286.53	(759.49)	-72.61%
10759 Crime Exposure HBV/HCV & Suicide	1,046.50	337.02	(709.48)	-67.80%
10760 Misrepresentation of TennCare	1,045.72	286.48	(759.24)	-72.60%
10761 Confinement Cost of Juveniles	1,046.64	286.76	(759.88)	-72.60%
10762 OCJP Child Like Doll Fine	1,045.78	286.48	(759.30)	-72.61%
TOTAL	83,974,340.50	92,982,833.92	9,008,493.42	10.73%
Gas & Oil Severance				
11301-11302 Tax	48,480.98	44,130.08	(4,350.90)	-8.97%
TOTAL	48,480.98	44,130.08	(4,350.90)	-8.97%
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	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	25.50	25.50	100.00%
TOTAL	0.00	25.50	25.50	100.00%
GROSS RECEIPTS				
10801 Bottlers	(12,854.69)	161,584.48	174,439.17	1357.01%
10802 Gas, Water, Power & Light	0.00	2,669.64	2,669.64	100.00%
10803 Mixing Bars, Clubs, etc.	8,111.77	8,044.22	(67.55)	-0.83%
10809 Vending Machines	2,483.98	4,019.20	1,535.22	61.80%
10810 Bottlers	14,479.18	42,827.08	28,347.90	195.78%
TOTAL	12,220.24	219,144.62	206,924.38	1693.29%
COIN AMUSEMENT				
11901 Coin Tax	110,370.95	105,736.73	(4,634.22)	-4.20%
11902 Penalty & Interest	621.40	1,377.46	756.06	121.67%
11904 License Fee	106,638.65	105,967.67	(670.98)	-0.63%
TOTAL	217,631.00	213,081.86	(4,549.14)	-2.09%
TOTAL MISC.TAXES	229,851.24	432,251.98	202,400.74	88.06%
GRAND TOTAL	2,293,727,649.02	2,361,972,951.20	68,245,302.18	2.98%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

July 2024 - June 2025

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
SALES				
10101 Sales	11,246,935,182.09	11,558,535,048.87	311,599,866.78	2.77%
10102 State Cable TV	35,878,783.12	30,446,915.06	(5,431,868.06)	-15.14%
10103 State Interstate Telecomm Sales	16,938,366.27	16,805,145.34	(133,220.93)	-0.79%
10104 State Sales 1% Increase 2002	1,867,266,481.23	1,919,567,507.04	52,301,025.81	2.80%
10105 State Sales Single Article	82,412,794.63	82,975,114.21	562,319.58	0.68%
10106 State Sales Food	600,901,689.03	829,351,515.99	228,449,826.96	38.02%
10107 Prepaid Wireless	29,999,052.17	28,473,051.20	(1,526,000.97)	-5.09%
10108 Vendor's Compensation	12,904,311.87	(36,154.66)	(12,940,466.53)	-100.28%
10109 Transportation Equity	27,491,334.71	19,772,800.70	(7,718,534.01)	-28.08%
10110 911 Board	123,359,251.06	125,229,265.05	1,870,013.99	1.52%
10111 Hemp-Derived Cannabinoid Collections	11,302,772.73	17,471,282.47	6,168,509.74	54.58%
TOTAL	14,055,390,018.91	14,628,591,491.27	573,201,472.36	4.08%
FRANCHISE & EXCISE				
11401-11403 Franchise	1,367,585,900.29	1,184,737,370.32	(182,848,529.97)	-13.37%
11501-11503 Excise	2,790,265,922.85	2,673,685,006.75	(116,580,916.10)	-4.18%
12101 F&E Est Payments	387,561,258.39	(133,758,118.16)	(521,319,376.55)	-134.51%
TOTAL	4,545,413,081.53	3,724,664,258.91	(820,748,822.62)	-18.06%
BUSINESS				
12006-12009-Class 1-4	311,862,110.57	331,904,534.23	20,042,423.66	6.43%
12010 Class 5 Industrial Loan & Thrift	1,577,245.40	1,601,308.50	24,063.10	1.53%
12012 Audit P & I	23,710,366.66	20,806,316.51	(2,904,050.15)	-12.25%
12013 Voluntary Disclosure State	3,431,621.64	3,134,724.29	(296,897.35)	-8.65%
TOTAL	340,581,344.27	357,446,883.53	16,865,539.26	4.95%
GASOLINE				
10201 Tax	878,324,800.41	891,035,756.75	12,710,956.34	1.45%
10203 Hwy. Users Fuel Permits	223,500.00	247,500.00	24,000.00	10.74%
10205 Penalty & Interest-Reg	251,536.68	169,921.61	(81,615.07)	-32.45%
10207 Alcohol Fees	300.00	300.00	0.00	0.00%
TOTAL	878,800,137.09	891,453,478.36	12,653,341.27	1.44%
MOTOR FUEL				
10301 Tax Regular Diesel	316,742,344.00	317,109,678.17	367,334.17	0.12%
10302 Regular L. P.	118,029.68	89,651.58	(28,378.10)	-24.04%
10305 Prepaid Diesel	50,243.50	48,960.97	(1,282.53)	-2.55%
10307 Penalty & Interest-Reg.	362,657.22	112,818.35	(249,838.87)	-68.89%
10308 Dyed Fuel	2,000.00	0.00	(2,000.00)	-100.00%
10309 Compressed Natural Gas-Dealer Permit	2,642,398.86	3,349,377.57	706,978.71	26.76%
10310 Carrier Dyed Fuel	3,170,834.31	3,294,501.72	123,667.41	3.90%
TOTAL	323,088,507.57	324,004,988.36	916,480.79	0.28%
PETROLEUM SPECIAL TAX				
10401 Tax	51,755,560.97	52,071,098.28	315,537.31	0.61%
10402 Penalties & Interest	33,114.64	18,402.40	(14,712.24)	-44.43%
10403 Environment Assurance Fee	20,222,049.32	20,353,716.13	131,666.81	0.65%
TOTAL	72,010,724.93	72,443,216.81	432,491.88	0.60%

TENNESSEE DEPARTMENT OF REVENUE
SUMMARY OF COLLECTIONS

July 2024 - June 2025

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CLASS OF TAX	FY 2024	FY 2025	GAIN OR LOSS	PERCENT
MOTOR VEHICLE REGISTRATION				
10501 Registration Fees	256,943,912.08	282,471,046.47	25,527,134.39	9.93%
10502 Drive-Out Tags	5,364,614.00	5,598,308.00	233,694.00	4.36%
10503 Temp. Operators Permits	41,467.00	39,697.50	(1,769.50)	-4.27%
10504 Fines	135,526.76	164,769.90	29,243.14	21.58%
10506 International Registration	101,269,758.72	100,506,246.41	(763,512.31)	-0.75%
10507 Personalized Registration	900,935.00	948,360.00	47,425.00	5.26%
10508 Handicapped Registration	1,098,146.02	1,099,943.82	1,797.80	0.16%
10509 Over Weight Truck Fines	840,205.49	866,788.79	26,583.30	3.16%
10511 Fleet Registration	1,368,833.74	1,431,907.06	63,073.32	4.61%
10512 Trip Permits	241,500.00	334,500.00	93,000.00	38.51%
10514 International Reg. (Safety)	2,603,973.58	2,587,135.19	(16,838.39)	-0.65%
10530 Electric Vehicle Fee	7,018,596.52	15,490,566.44	8,471,969.92	120.71%
TOTAL	377,827,468.91	411,539,269.58	33,711,800.67	8.92%
MOTOR VEHICLE TITLE				
TOTAL	21,937,473.23	22,502,910.79	565,437.56	2.58%
INSURANCE VERIFICATION*				
TOTAL	5,279,675.00	8,025,025.00	2,745,350.00	52.00%
INCOME				
10601 Pre-Income Tax	(61,563.27)	(20,612.76)	40,950.51	66.52%
10602 Tax	1,234,924.05	1,123,981.18	(110,942.87)	-8.98%
10603 Penalties & Interest	949,453.03	984,505.05	35,052.02	3.69%
TOTAL	2,122,813.81	2,087,873.47	(34,940.34)	-1.65%
INHERITANCE,GIFT,ESTATE				
11601 Inheritance	6,689.46	39,990.49	33,301.03	497.81%
11602 Gift Tax Class A	0.00	(2,589.21)	(2,589.21)	-100.00%
11603 Estate Tax	15.18	7,348.50	7,333.32	48309.09%
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	6,704.64	44,749.78	38,045.14	567.44%
TOBACCO				
11801 Cigarette Stamps	169,828,200.89	157,675,653.02	(12,152,547.87)	-7.16%
11802 Cigar & Other Tobacco Products	25,626,310.83	24,971,117.78	(655,193.05)	-2.56%
11803 Fair Trade Info	139,850.09	130,572.42	(9,277.67)	-6.63%
11804 Licenses-Retail Dealer	49,050.82	47,745.00	(1,305.82)	-2.66%
11805 Licenses-Other	13,828.00	7,866.30	(5,961.70)	-43.11%
11808 Penalty	151,863.43	242,640.53	90,777.10	59.78%
11809 LDR Penalty	58,424.99	356,080.84	297,655.85	509.47%
TOTAL	195,867,529.05	183,431,675.89	(12,435,853.16)	-6.35%
ALCOHOLIC BEVERAGES				
11001 Alcohol Tax	67,359,836.58	65,544,748.23	(1,815,088.35)	-2.69%
11002 Wine Tax & High Alcohol Beer	17,841,703.88	17,094,177.29	(747,526.59)	-4.19%
11011 Brand Registration	1,106,680.19	1,185,759.40	79,079.21	7.15%
11013 Wine Tax (Winery)	496,464.55	533,172.72	36,708.17	7.39%
11014 Common Spirit Tax	40,392.37	74,209.05	33,816.68	83.72%
11015 Common Spirit Wine Tax	12,375.25	21,442.52	9,067.27	73.27%
11016 Distiller's Tax	59,821.87	59,580.67	(241.20)	-0.40%
11017 Enforcement Tax	1,118,035.16	1,059,254.29	(58,780.87)	-5.26%
11018 Wine Enforcement Tax	843,460.11	796,839.85	(46,620.26)	-5.53%
TOTAL	88,878,769.96	86,369,184.02	(2,509,585.94)	-2.82%
BEER				
10901 Beer Barrellage	17,246,996.17	16,664,265.75	(582,730.42)	-3.38%
10902 Certificate of Registration	19,010.79	17,754.11	(1,256.68)	-6.61%
10905 Penalty & Interest	5,018.91	8,049.34	3,030.43	60.38%
10906 Wholesale Beer	684,575.58	642,317.70	(42,257.88)	-6.17%
10908 Common Carrier Beer Tax	5,848.71	14,843.82	8,995.11	153.80%
TOTAL	17,961,450.16	17,347,230.72	(614,219.44)	-3.42%
MIXED DRINK (LBD)				
11101 Tax	222,395,800.46	229,858,227.24	7,462,426.78	3.36%
TOTAL	222,395,800.46	229,858,227.24	7,462,426.78	3.36%

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

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	258,916,507.14	265,624,232.02	6,707,724.88	2.59%
10706 Criminal Injuries Comp	2,111,259.31	2,136,620.23	25,360.92	1.20%
10707 Penalties	13,220.89	7,249.45	(5,971.44)	-45.17%
10709 Marriage License	796,654.22	806,818.81	10,164.59	1.28%
10710 Tire Tax	8,383,732.50	8,074,246.91	(309,485.59)	-3.69%
10713 Professional Tax	91,053,448.11	92,999,420.26	1,945,972.15	2.14%
10714 Used Oil	882,221.00	881,857.76	(363.24)	-0.04%
10715 Auto Rental Surcharge	20,317,839.55	19,178,101.60	(1,139,737.95)	-5.61%
10716 Realty Mortgage	83,405,881.55	99,672,812.14	16,266,930.59	19.50%
10717 UCC	14,118,578.26	11,993,490.79	(2,125,087.47)	-15.05%
10718 Attorneys Administrative Fee	1,651,967.95	1,649,688.39	(2,279.56)	-0.14%
10719 Forfeiture of Bonds	1,394,167.53	1,280,373.43	(113,794.10)	-8.16%
10720 Sex Offenders	65,405.37	60,324.76	(5,080.61)	-7.77%
10721 Domestic Violence	1,514.88	1,354.40	(160.48)	-10.59%
10726 Bail Bond Fee	1,154,459.83	1,131,897.88	(22,561.95)	-1.95%
10727 Aggravated Assault	33,487.91	27,591.33	(5,896.58)	-17.61%
10728 Marriage License Increase 2002	2,551,590.60	2,637,212.41	85,621.81	3.36%
10729 Drug Violation Cases	96,234.03	90,382.01	(5,852.02)	-6.08%
10730 Sexual Assault	55,768.90	70,912.65	15,143.75	27.15%
10731 Drug Violation -No Treatment	1,116,902.94	1,132,493.86	15,590.92	1.40%
10733 Municipal Training Education	296,109.50	314,638.41	18,528.91	6.26%
10734 Blood Alcohol	2,910,327.72	3,020,760.65	110,432.93	3.79%
10735 Litigation	16,015,586.21	16,306,585.34	290,999.13	1.82%
10736 Alcohol Drug Treatment Fee	1,252,567.31	1,210,676.43	(41,890.88)	-3.34%
10737 Drag Racing Fine	4,061.97	4,391.35	329.38	8.11%
10738 Drug Testing Fee	3,102,794.34	3,041,334.99	(61,459.35)	-1.98%
10739 Victim Notification Fund	640,596.43	659,466.23	18,869.80	2.95%
10741 Ignition Interlock Device	484,712.61	502,954.82	18,242.21	3.76%
10742 Cash Bond Forfeiture	1,093,146.79	1,192,513.91	99,367.12	9.09%
10743 Criminal Judicial Education	270,359.29	285,125.96	14,766.67	5.46%
10744 P. Defender/D. Attorney Expungement	62.72	0.00	(62.72)	-100.00%
10745 Enviromental Fees	1,316,950.06	1,403,376.71	86,426.65	6.56%
10746 Human Trafficking GenFd	1,108.94	423.48	(685.46)	-61.81%
10747 Motor Vehicle Recycler	1,123.54	654.52	(469.02)	-41.74%
10748 Human Trafficking LawEnf	1,108.86	354.70	(754.16)	-68.01%
10749 Human Trafficking D.A.Gen	1,108.96	354.74	(754.22)	-68.01%
10750 Fantasy Sports	444,751.35	1,535,012.87	1,090,261.52	245.14%
10751 Vet Drug Violation	23,298.01	22,663.14	(634.87)	-2.72%
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	3,868.32	1,278.52	(2,589.80)	-66.95%
10756 Medical Board Fine	1,108.71	354.67	(754.04)	-68.01%
10757 Forfeiture of Property	1,109.02	354.76	(754.26)	-68.01%
10758 Crime Impersonation First Response or Police	1,108.73	354.67	(754.06)	-68.01%
10759 Crime Exposure HBV/HCV & Suicide	1,109.25	405.19	(704.06)	-63.47%
10760 Misrepresentation of TennCare	1,108.42	354.57	(753.85)	-68.01%
10761 Confinement Cost of Juveniles	1,109.39	408.84	(700.55)	-63.15%
10762 OCJP Child Like Doll Fine	1,108.49	354.61	(753.88)	-68.01%
TOTAL	515,992,355.49	538,966,995.39	22,974,639.90	4.45%
Gas & Oil Severance				
11301-11302 Tax	527,815.01	466,796.56	(61,018.45)	-11.56%
TOTAL	527,815.01	466,796.56	(61,018.45)	-11.56%
TVA IN LIEU	394,713,839.59	398,514,816.52	3,800,976.93	0.96%
TOTAL	394,713,839.59	398,514,816.52	3,800,976.93	0.96%
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	95.50	36.50	61.86%
TOTAL	17,247.28	1,728.44	(15,518.84)	-89.98%
GROSS RECEIPTS				
10801 Bottlers	26,937,930.62	28,143,031.20	1,205,100.58	4.47%
10802 Gas, Water, Power & Light	10,301,200.02	14,309,282.89	4,008,082.87	38.91%
10803 Mixing Bars, Clubs, etc.	109,473.78	101,751.62	(7,722.16)	-7.05%
10809 Vending Machines	6,253.69	8,066.63	1,812.94	28.99%
10810 Bottlers	8,238,319.62	8,791,066.13	552,746.51	6.71%
TOTAL	45,593,177.73	51,353,198.47	5,760,020.74	12.63%
COIN AMUSEMENT				
11901 Coin Tax	188,483.55	196,656.86	8,173.31	4.34%
11902 Penalty & Interest	5,445.52	8,439.48	2,993.96	54.98%
11904 License Fee	237,896.38	247,209.32	9,312.94	3.91%
TOTAL	431,825.45	452,305.66	20,480.21	4.74%
TOTAL MISC.TAXES	46,042,250.46	51,807,232.57	5,764,982.11	12.52%
GRAND TOTAL	22,099,558,085.07	21,941,541,279.77	(158,016,805.30)	-0.72%

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX		MIXED DRINK (LBD)		PAGE # 9	
COUNTIES	JUNE FY 2025	YTD FY 2025	COUNTIES	JUNE FY 2025	YTD FY 2025
Anderson	58,521.71	594,487.68	Lawrence	13,489.19	129,260.59
Bedford	39,543.05	322,308.11	Lewis	2,514.27	36,963.57
Benton	6,981.37	73,803.73	Lincoln	10,350.00	101,992.85
Bledsoe	0.00	4,507.90	Loudon	55,686.00	529,949.54
Blount	266,543.44	2,911,639.04	McMinn	16,740.91	210,544.37
Bradley	78,793.39	882,587.33	McNairy	2,312.68	25,294.85
Campbell	32,642.61	323,134.20	Macon	1,957.00	16,644.73
Cannon	335.13	1,263.13	Madison	136,374.68	1,534,573.09
Carroll	5,309.00	54,563.80	Marion	23,755.66	249,539.22
Carter	14,149.00	145,383.11	Marshall	14,478.99	144,436.35
Cheatham	25,798.20	252,076.64	Mauzy	138,370.70	1,520,837.60
Chester	498.00	6,336.00	Meigs	2,754.00	18,377.96
Claiborne	12,275.55	95,169.99	Monroe	29,473.42	316,828.87
Clay	554.00	554.00	Montgomery	260,235.05	2,914,726.22
Cocke	10,243.20	112,077.61	Moore	0.00	483.00
Coffee	48,077.00	794,971.60	Morgan	712.00	6,538.19
Crockett	324.00	2,973.00	Obion	16,250.96	157,154.78
Cumberland	36,588.57	377,606.36	Overton	8,157.00	78,571.22
Davidson	12,297,061.61	121,879,866.14	Perry	295.00	3,783.71
Decatur	1,221.00	15,234.54	Pickett	0.00	75.00
DeKalb	21,150.00	176,573.49	Polk	10,354.00	93,327.51
Dickson	43,596.36	475,926.63	Putnam	108,279.55	1,158,078.89
Dyer	34,561.19	218,206.50	Rhea	14,810.84	140,894.57
Fayette	9,628.00	91,491.40	Roane	20,587.55	196,206.83
Fentress	906.00	11,781.00	Robertson	41,005.67	418,571.76
Franklin	50,212.88	398,750.59	Rutherford	437,646.21	4,795,757.91
Gibson	8,536.11	95,130.77	Scott	1,988.00	19,103.16
Giles	12,791.77	130,276.62	Sequatchie	3,025.55	28,547.69
Grainger	63.00	837.00	Sevier	636,706.93	7,858,408.73
Greene	23,296.73	238,153.20	Shelby	2,342,120.87	24,923,855.62
Grundy	11,151.00	28,990.00	Smith	3,628.00	46,198.03
Hamblen	39,639.31	436,800.58	Stewart	1,995.90	18,103.45
Hamilton	1,186,702.45	12,558,394.46	Sullivan	133,722.21	1,353,749.40
Hancock	0.00	0.00	Sumner	253,364.62	2,501,681.25
Hardeman	3,854.00	39,853.00	Tipton	20,537.10	229,321.87
Hardin	19,889.47	168,589.07	Trousdale	3,294.65	39,473.01
Hawkins	6,446.00	63,452.25	Unicoi	2,804.00	29,756.26
Haywood	2,551.82	30,868.23	Union	9,145.32	58,881.41
Henderson	4,894.87	61,907.46	Van Buren	3,863.00	33,473.00
Henry	29,861.03	272,978.30	Warren	11,475.27	123,327.11
Hickman	2,143.00	22,489.38	Washington	232,063.84	2,541,926.35
Houston	2,388.90	21,166.54	Wayne	2,902.00	15,651.00
Humphreys	9,005.09	90,979.66	Weakley	17,096.00	363,259.81
Jackson	4,905.00	54,941.70	White	9,467.00	75,729.93
Jefferson	14,889.78	133,608.28	Williamson	956,761.81	10,462,460.41
Johnson	15.00	17,559.86	Wilson	197,727.47	1,908,589.75
Knox	1,650,969.37	17,720,988.54			
Lake	153.00	1,688.00			
Lauderdale	1,456.00	14,390.40	TOTALS	22,341,397.83	229,858,227.24

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX MOTOR VEHICLE

PAGE # 10

COUNTIES	JUNE FY 2025	YTD FY 2025	COUNTIES	JUNE FY 2025	YTD FY 2025
ANDERSON	401,029.10	4,407,690.10	LAWRENCE	165,399.30	1,761,337.71
BEDFORD	254,283.40	3,186,114.02	LEWIS	51,867.59	542,792.92
BENTON	76,792.67	786,875.92	LINCOLN	129,185.81	1,481,450.25
BLEDSON	49,498.58	545,326.65	LOUDON	255,698.65	2,769,525.03
BLOUNT	611,624.83	6,560,682.10	MCMINN	218,012.01	2,307,347.81
BRADLEY	414,740.93	4,242,058.26	MCNAIRY	104,058.07	1,050,926.40
CAMPBELL	126,785.09	1,402,204.19	MACON	99,731.84	1,017,908.75
CANNON	65,021.24	651,376.43	MADISON	517,201.18	5,105,294.75
CARROLL	91,453.19	986,818.94	MARION	121,194.58	1,278,786.63
CARTER	187,187.92	2,034,063.76	MARSHALL	139,415.94	1,596,891.35
CHEATHAM	201,911.76	2,196,028.45	MAURY	436,541.38	4,726,227.74
CHESTER	58,578.75	652,813.47	MEIGS	64,240.87	661,750.11
CLAIBORNE	121,435.59	1,207,857.36	MONROE	184,198.84	1,886,302.99
CLAY	36,743.07	335,207.70	MONTGOMERY	651,614.36	7,099,361.89
COCKE	155,636.53	1,533,251.11	MOORE	34,108.68	369,287.30
COFFEE	224,206.93	2,605,388.40	MORGAN	71,286.07	807,992.22
CROCKETT	60,865.12	666,748.71	OBION	272,610.57	2,647,358.59
CUMBERLAND	296,733.06	3,094,870.20	OVERTON	109,407.11	1,092,643.76
DAVIDSON	2,478,753.68	25,645,311.78	PERRY	42,688.63	450,275.39
DECATUR	47,735.47	536,239.75	PICKETT	22,897.76	258,743.19
DEKALB	90,714.80	936,998.66	POLK	70,806.09	754,349.08
DICKSON	239,011.50	2,781,986.38	PUTNAM	380,465.85	3,600,124.37
DYER	118,139.65	1,281,930.27	RHEA	144,607.10	1,595,962.92
FAYETTE	178,755.10	1,995,061.78	ROANE	214,227.88	2,202,554.10
FENTRESS	78,821.39	908,137.31	ROBERTSON	350,803.41	3,756,712.62
FRANKLIN	170,219.30	1,810,532.14	RUTHERFORD	1,289,926.54	13,360,900.18
GIBSON	170,022.95	1,950,558.76	SCOTT	90,680.06	994,043.69
GILES	146,360.76	1,451,924.33	SEQUATCHIE	80,791.01	822,706.73
GRAINGER	110,166.00	1,167,769.58	SEVIER	449,989.10	4,584,879.54
GREENE	298,772.61	3,203,272.25	SHELBY	2,083,092.19	23,572,882.21
GRUNDY	54,531.62	602,646.11	SMITH	79,194.24	932,559.42
HAMBLEN	263,599.07	2,661,365.05	STEWART	68,576.90	668,093.62
HAMILTON	1,988,210.16	21,745,260.40	SULLIVAN	612,855.49	6,367,635.34
HANCOCK	24,410.61	239,911.10	SUMNER	714,332.89	7,477,109.79
HARDEMAN	81,911.36	772,238.50	TIPTON	215,966.10	2,348,622.92
HARDIN	114,152.20	1,170,119.14	TROUSDALE	42,207.67	441,277.19
HAWKINS	184,689.33	1,976,848.44	UNICOI	72,509.31	707,915.95
HAYWOOD	59,959.98	736,278.22	UNION	67,797.56	731,809.44
HENDERSON	123,522.60	1,169,535.55	VAN BUREN	26,713.47	263,027.72
HENRY	136,800.30	1,496,756.70	WARREN	164,141.12	1,752,085.80
HICKMAN	88,933.52	1,012,223.13	WASHINGTON	486,649.56	5,034,318.87
HOUSTON	30,361.61	298,068.60	WAYNE	57,959.61	635,731.98
HUMPHREYS	78,063.24	828,342.29	WEAKLEY	107,663.12	1,150,162.02
JACKSON	45,963.26	499,137.96	WHITE	120,537.49	1,252,954.39
JEFFERSON	263,581.34	2,530,051.49	WILLIAMSON	885,648.77	9,588,524.35
JOHNSON	81,672.50	754,101.47	WILSON	674,457.50	6,790,431.31
KNOX	2,106,972.68	21,500,743.47	STATE	28,675.28	475,204.81
LAKE	10,771.45	140,015.98			
LAUDERDALE	77,311.56	797,518.97	TOTALS	26,650,053.91	282,471,046.47

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX		REALTY TRANSFER & MORTGAGE		PAGE # 11	
COUNTIES	JUNE FY 2025	YTD FY 2025	COUNTIES	JUNE FY 2025	YTD FY 2025
Anderson	222,144.92	2,660,488.06	Lawrence	155,107.48	1,469,460.33
Bedford	215,525.23	2,143,604.89	Lewis	64,793.23	507,019.43
Benton	30,713.66	477,579.30	Lincoln	88,368.64	1,165,093.10
Bledsoe	54,585.80	446,756.64	Loudon	375,084.18	4,236,012.07
Blount	847,172.89	7,067,768.38	McMinn	131,955.17	1,508,296.15
Bradley	429,416.11	4,817,096.32	McNairy	39,684.75	530,757.38
Campbell	135,995.57	1,342,635.48	Macon	123,605.36	959,957.52
Cannon	66,801.70	619,311.11	Madison	435,381.45	3,548,547.86
Carroll	77,001.09	664,771.03	Marion	96,062.61	1,446,086.43
Carter	104,021.03	1,267,437.86	Marshall	206,515.70	1,624,322.03
Cheatham	171,701.78	2,093,765.01	Maury	703,675.44	8,081,288.77
Chester	36,622.98	348,494.98	Meigs	40,855.12	449,156.88
Claiborne	56,934.79	651,042.85	Monroe	145,429.72	1,697,835.55
Clay	8,062.58	226,424.25	Montgomery	1,175,111.54	12,502,709.13
Cocke	69,460.58	772,391.06	Moore	37,647.40	287,491.31
Coffee	211,531.52	2,354,502.13	Morgan	32,316.39	403,436.92
Crockett	55,877.99	382,090.59	Obion	95,088.64	803,871.84
Cumberland	306,486.01	2,746,184.63	Overton	94,398.35	756,650.12
Davidson	6,354,246.69	60,724,168.78	Perry	27,542.00	298,977.61
Decatur	27,653.72	393,558.55	Pickett	18,106.46	232,588.63
DeKalb	84,834.65	1,050,295.13	Polk	46,683.21	484,182.27
Dickson	255,755.98	2,723,211.72	Putnam	335,596.07	3,173,755.58
Dyer	89,189.76	823,958.06	Rhea	81,179.63	1,017,447.90
Fayette	161,335.82	2,544,234.96	Roane	176,462.38	2,126,840.83
Fentress	71,688.16	695,163.49	Robertson	363,425.93	4,150,347.58
Franklin	181,309.30	2,051,061.37	Rutherford	1,864,130.77	20,979,160.69
Gibson	137,876.45	1,494,044.33	Scott	40,078.84	410,328.61
Giles	115,347.15	1,013,629.99	Sequatchie	65,621.44	648,015.25
Grainger	62,683.28	711,670.14	Sevier	788,334.08	9,286,752.43
Greene	207,682.97	2,125,137.34	Shelby	2,526,539.37	27,972,820.77
Grundy	26,792.70	398,966.51	Smith	71,754.76	845,887.24
Hamblen	271,602.50	2,149,442.19	Stewart	34,503.90	565,247.99
Hamilton	1,726,996.98	19,372,950.34	Sullivan	615,617.21	5,173,126.13
Hancock	12,200.98	128,928.55	Sumner	1,178,291.14	14,629,093.55
Hardeman	71,232.23	517,172.97	Tipton	168,307.42	1,544,308.48
Hardin	93,627.14	1,020,243.67	Trousdale	39,827.90	514,494.34
Hawkins	124,548.48	1,243,851.41	Unicoi	39,408.04	357,871.85
Haywood	32,299.64	968,745.08	Union	77,603.93	741,964.26
Henderson	57,533.82	543,250.77	Van Buren	31,482.68	299,747.11
Henry	124,949.63	994,999.28	Warren	128,539.73	1,361,319.62
Hickman	76,363.28	858,756.27	Washington	610,071.07	5,610,753.17
Houston	19,673.03	252,159.76	Wayne	49,187.52	444,786.91
Humphreys	63,518.10	1,424,696.88	Weakley	72,546.25	845,683.14
Jackson	23,138.36	368,055.95	White	51,437.32	974,212.98
Jefferson	235,291.78	2,134,482.41	Williamson	3,527,393.29	35,296,681.88
Johnson	58,041.40	478,039.61	Wilson	1,283,541.57	15,277,983.50
Knox	2,546,291.65	27,347,721.70	OUT OF STATE	1,124,288.22	12,004,337.53
Lake	10,020.07	60,373.87			
Lauderdale	28,269.45	348,508.65	TOTALS	35,930,634.68	377,290,534.95

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

STATE SALES

PAGE # 12

COUNTIES	JUNE FY 2025	YTD FY 2025	COUNTIES	JUNE FY 2025	YTD FY 2025
Anderson	12,024,485.86	127,543,923.55	Lewis	1,384,510.25	15,979,961.06
Bedford	5,339,963.88	60,872,267.83	Lincoln	2,935,728.55	32,079,609.06
Benton	1,411,666.92	15,720,330.58	Loudon	6,543,228.71	72,666,493.80
Bledsoe	335,374.68	3,993,757.39	McMinn	4,891,891.60	55,455,006.17
Blount	18,638,280.81	212,736,121.16	McNairy	1,354,936.25	15,039,442.26
Bradley	12,771,119.77	144,108,388.75	Macon	1,713,920.46	19,568,296.55
Campbell	3,702,800.50	38,113,944.59	Madison	17,305,621.84	201,378,484.94
Cannon	601,390.96	7,020,704.19	Marion	2,989,056.08	34,615,317.16
Carroll	1,708,791.95	19,344,096.73	Marshall	2,825,617.82	33,953,660.21
Carter	3,796,417.36	43,119,219.52	Maury	13,302,111.61	155,004,122.12
Cheatham	2,760,791.54	31,594,119.11	Meigs	817,514.00	9,330,970.58
Chester	1,258,421.71	11,157,310.07	Monroe	4,314,501.90	48,071,274.13
Claiborne	1,895,469.20	20,992,373.37	Montgomery	25,129,564.94	290,325,469.69
Clay	416,146.27	4,649,477.19	Moore	275,019.56	3,298,368.50
Cocke	3,296,331.56	36,270,768.54	Morgan	511,463.68	5,916,852.77
Coffee	7,920,007.16	93,373,614.13	Obion	3,182,816.95	35,671,768.17
Crockett	521,687.24	6,168,819.60	Overton	1,584,115.74	16,588,943.53
Cumberland	7,244,301.40	80,841,187.15	Perry	614,011.47	5,980,059.39
Davidson	171,318,025.66	1,944,891,066.70	Pickett	355,992.81	3,479,582.41
Decatur	956,278.27	10,854,056.70	Polk	776,563.64	8,209,085.46
DeKalb	1,386,889.69	16,687,079.96	Putnam	13,639,866.08	155,258,272.64
Dickson	7,157,381.25	81,431,044.58	Rhea	2,840,156.83	31,614,609.70
Dyer	4,339,267.98	48,480,593.51	Roane	7,332,077.17	79,545,239.85
Fayette	2,722,330.03	32,909,079.19	Robertson	6,669,992.05	77,214,090.07
Fentress	1,218,102.10	14,045,883.85	Rutherford	49,484,143.49	570,713,591.96
Franklin	3,594,181.32	40,331,852.20	Scott	1,579,684.87	17,365,327.42
Gibson	3,906,893.14	44,434,097.82	Sequatchie	1,092,535.37	12,629,019.30
Giles	2,604,729.34	30,544,955.77	Sevier	33,797,891.57	431,487,422.37
Grainger	1,082,308.05	10,403,744.55	Shelby	106,319,717.59	1,246,794,218.18
Greene	6,388,464.70	70,765,899.86	Smith	1,291,094.84	15,173,294.37
Grundy	637,827.10	7,102,141.72	Stewart	626,428.25	8,025,477.30
Hamblen	10,023,972.40	113,243,583.12	Sullivan	19,833,302.02	246,678,946.84
Hamilton	55,568,153.50	633,430,308.54	Sumner	22,491,883.48	254,762,021.03
Hancock	195,712.27	2,196,010.63	Tipton	3,347,827.44	38,055,032.47
Hardeman	1,530,563.86	17,330,308.67	Trousdale	444,775.35	5,058,430.81
Hardin	3,620,209.09	39,828,322.52	Unicoi	1,172,776.60	12,275,678.93
Hawkins	2,990,466.43	33,857,633.83	Union	872,456.95	9,442,933.59
Haywood	1,454,210.69	18,112,847.99	Van Buren	252,482.48	2,739,657.79
Henderson	2,407,440.42	27,100,911.23	Warren	3,690,143.91	41,106,488.29
Henry	4,170,163.12	43,949,877.48	Washington	20,494,282.50	231,072,240.74
Hickman	1,052,991.31	11,834,322.31	Wayne	653,518.98	7,543,258.72
Houston	391,702.88	4,009,604.83	Weakley	2,300,696.50	26,357,644.10
Humphreys	1,408,729.86	16,221,229.09	White	2,108,907.79	24,067,538.35
Jackson	317,608.72	3,666,637.11	Williamson	45,367,924.27	540,176,805.76
Jefferson	4,512,904.69	49,644,316.22	Wilson	22,386,305.42	253,707,533.48
Johnson	957,690.59	10,793,370.50	Out of State	324,137,704.72	3,822,508,664.19
Knox	86,705,665.10	1,012,260,503.66	Vendor's Comp	(2,793.49)	(36,154.66)
Lake	164,160.05	1,963,476.24			
Lauderdale	983,166.70	11,730,675.72			
Lawrence	3,755,934.28	42,965,580.17	TOTALS	1,262,201,544.25	14,628,591,491.27

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX

LOCAL SALES

PAGE # 13

COUNTIES	JUNE FY 2025	YTD FY 2025	COUNTIES	JUNE FY 2025	YTD FY 2025
Anderson	4,647,678.27	51,263,058.22	Lewis	666,588.36	7,651,961.77
Bedford	2,218,058.21	25,832,482.11	Lincoln	1,155,648.32	13,125,017.78
Benton	664,264.52	7,458,052.52	Loudon	2,106,134.26	23,779,573.46
Bledsoe	210,188.01	2,360,557.55	McMinn	2,265,433.47	26,172,335.59
Blount	7,985,594.54	92,059,303.85	McNairy	560,356.50	6,374,562.35
Bradley	5,195,465.90	61,079,390.21	Macon	811,516.96	9,206,216.92
Campbell	1,277,128.74	13,944,162.39	Madison	6,747,341.88	79,324,586.89
Cannon	333,466.08	3,846,739.14	Marion	1,404,631.43	16,090,672.57
Carroll	850,868.08	9,608,922.07	Marshall	1,123,561.88	13,720,858.68
Carter	1,983,363.45	22,537,698.98	Maury	5,879,056.91	69,173,390.29
Cheatham	1,449,910.55	17,037,467.09	Meigs	192,010.45	2,176,476.78
Chester	519,072.98	5,247,440.49	Monroe	1,758,133.84	19,812,745.89
Claiborne	750,399.06	8,167,755.43	Montgomery	10,638,130.09	123,475,653.34
Clay	191,608.95	2,163,712.75	Moore	152,640.44	1,824,902.54
Cocke	1,556,999.96	17,341,534.26	Morgan	273,537.97	3,223,708.51
Coffee	3,307,724.48	39,837,921.57	Obion	1,253,101.79	14,399,383.49
Crockett	309,456.76	3,584,755.29	Overton	638,990.66	7,225,834.74
Cumberland	3,107,694.69	35,113,266.71	Perry	280,786.50	2,790,090.88
Davidson	65,382,975.68	743,821,950.03	Pickett	136,294.05	1,599,524.06
Decatur	388,733.67	4,468,615.21	Polk	422,104.86	4,696,314.29
DeKalb	690,969.52	8,042,765.38	Putnam	5,512,334.00	63,631,145.93
Dickson	3,056,986.47	35,261,752.55	Rhea	1,339,701.90	15,509,342.10
Dyer	1,815,752.44	20,837,477.27	Roane	2,812,491.18	30,420,043.43
Fayette	1,448,530.37	17,430,752.49	Robertson	3,471,761.23	40,348,127.90
Fentress	579,878.67	6,544,905.26	Rutherford	21,605,446.56	248,618,023.11
Franklin	1,378,162.44	15,708,573.38	Scott	594,885.91	6,646,699.20
Gibson	1,790,131.26	20,656,844.83	Sequatchie	536,885.14	6,219,744.00
Giles	1,198,616.75	13,933,413.73	Sevier	15,363,714.39	196,119,279.03
Grainger	519,100.18	5,886,776.49	Shelby	48,885,455.56	580,145,336.77
Greene	2,849,867.52	32,821,423.63	Smith	604,861.23	6,907,587.77
Grundy	296,739.38	3,335,341.63	Stewart	355,635.18	4,201,630.51
Hamblen	3,803,659.31	44,038,632.34	Sullivan	7,020,785.62	86,183,311.30
Hamilton	20,539,549.18	234,865,713.74	Sumner	10,031,432.05	110,620,357.23
Hancock	72,362.62	848,540.59	Tipton	1,656,857.29	19,452,923.71
Hardeman	626,790.42	7,171,409.29	Trousdale	227,451.66	2,412,605.67
Hardin	1,362,154.60	15,165,255.94	Unicoi	656,109.31	6,542,902.03
Hawkins	1,621,678.75	18,698,761.04	Union	392,208.04	4,318,016.03
Haywood	711,944.62	9,797,917.12	Van Buren	138,576.74	1,572,482.91
Henderson	1,077,361.93	12,083,295.96	Warren	1,672,760.22	18,844,343.05
Henry	1,568,303.77	17,107,557.53	Washington	7,215,787.21	85,016,533.18
Hickman	569,294.91	6,395,396.24	Wayne	340,000.24	3,901,748.21
Houston	216,258.39	2,355,339.30	Weakley	1,058,346.21	12,179,502.24
Humphreys	745,588.06	8,618,918.76	White	874,503.49	10,174,549.69
Jackson	209,188.54	2,510,768.50	Williamson	20,842,226.55	250,865,651.92
Jefferson	2,081,969.87	23,826,482.49	Wilson	10,862,380.31	121,027,996.26
Johnson	366,727.29	3,494,472.94	OUT OF STATE	5,564,836.74	63,125,832.11
Knox	29,672,846.79	350,444,515.62	TELECOM	3,970,421.28	49,547,814.34
Lake	103,327.35	1,266,628.28			
Lauderdale	520,446.43	6,359,401.96			
Lawrence	1,696,307.45	19,696,247.23	TOTALS	397,595,003.72	4,622,377,407.83

TENNESSEE DEPARTMENT OF REVENUE
COLLECTION REPORT BY COUNTIES

CLASS OF TAX BUSINESS - STATE AND LOCAL

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COUNTIES	JUNE FY 2025	YTD FY 2025	COUNTIES	JUNE FY 2025	YTD FY 2025
Anderson	71,237.17	6,454,661.16	Lawrence	40,490.98	2,091,774.06
Bedford	54,605.25	3,144,853.42	Lewis	5,128.48	673,257.54
Benton	3,742.60	608,204.91	Lincoln	40,001.88	1,543,112.40
Bledsoe	7,081.30	206,517.04	Loudon	148,311.96	3,312,505.94
Blount	235,333.49	11,871,463.44	McMinn	17,169.40	2,545,794.10
Bradley	133,711.98	7,616,475.37	McNairy	6,212.50	679,962.71
Campbell	33,796.46	1,498,808.29	Macon	14,294.24	982,788.32
Cannon	73,050.39	399,192.90	Madison	259,486.36	11,187,374.25
Carroll	16,729.33	1,024,405.84	Marion	11,234.54	1,697,069.98
Carter	5,307.07	2,011,180.06	Marshall	39,715.33	1,494,826.27
Cheatham	57,221.92	1,430,801.19	Maury	186,071.90	9,657,538.86
Chester	17,502.58	792,369.28	Meigs	4,631.78	174,067.07
Claiborne	4,958.78	621,564.98	Monroe	149,281.75	2,828,785.23
Clay	1,384.59	142,039.74	Montgomery	392,673.75	17,368,001.99
Cocke	36,060.17	1,700,261.09	Moore	3,654.14	125,163.68
Coffee	82,918.35	4,974,196.51	Morgan	4,955.76	182,889.89
Crockett	27,976.30	426,285.10	Obion	47,447.28	1,889,098.19
Cumberland	106,975.87	4,487,105.90	Overton	7,284.91	729,814.17
Davidson	3,625,401.81	129,352,700.70	Perry	11,025.87	217,567.34
Decatur	5,650.37	331,902.23	Pickett	1,382.22	121,602.56
DeKalb	24,294.01	788,158.86	Polk	10,102.26	312,403.10
Dickson	110,756.22	4,497,019.37	Putnam	98,495.51	8,322,393.01
Dyer	68,912.80	2,439,791.72	Rhea	15,857.66	1,580,179.00
Fayette	37,494.77	1,367,192.59	Roane	(202,374.03)	3,034,570.08
Fentress	2,535.44	590,869.62	Robertson	114,778.00	4,573,765.56
Franklin	26,181.39	2,102,785.57	Rutherford	(2,099,576.58)	35,102,081.07
Gibson	48,129.94	2,388,230.68	Scott	(419.73)	815,461.85
Giles	21,884.93	1,148,965.49	Sequatchie	5,696.91	609,654.13
Grainger	9,021.54	366,927.48	Sevier	564,515.07	20,178,641.80
Greene	31,413.17	3,380,165.57	Shelby	5,078,771.00	83,227,055.59
Grundy	10,646.02	223,891.76	Smith	15,746.55	780,938.94
Hamblen	54,728.93	6,033,865.28	Stewart	(2,381.98)	922,385.75
Hamilton	1,248,579.58	37,519,956.70	Sullivan	415,417.22	12,689,437.52
Hancock	1,090.71	53,726.86	Sumner	344,383.73	15,561,483.70
Hardeman	17,543.73	840,194.32	Tipton	37,263.73	1,864,079.16
Hardin	38,423.96	1,265,540.40	Trousdale	3,280.92	265,230.99
Hawkins	13,933.30	1,601,450.99	Unicoi	8,959.13	509,799.88
Haywood	24,113.54	2,952,165.92	Union	8,269.36	300,350.06
Henderson	20,836.99	1,310,117.07	Van Buren	2,831.13	55,377.30
Henry	60,395.99	2,102,043.02	Warren	39,010.68	1,974,032.31
Hickman	56,537.65	452,022.04	Washington	288,814.74	12,782,219.82
Houston	4,032.98	193,095.91	Wayne	6,093.42	995,468.40
Humphreys	26,670.96	846,387.48	Weakley	29,743.42	1,476,579.27
Jackson	3,929.20	127,253.59	White	6,189.32	1,245,917.46
Jefferson	35,771.33	2,481,552.14	Williamson	1,085,669.11	39,968,891.21
Johnson	9,820.29	396,232.47	Wilson	381,036.04	17,296,137.15
Knox	1,778,152.38	53,903,809.33	Out of State	6,302,250.49	96,456,106.80
Lake	723.97	112,664.99			
Lauderdale	13,900.74	670,994.46	TOTALS	22,349,980.35	733,655,696.29

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

Classification	June FY 2024	June FY 2025	Change	Percent
Construction				
Construction of Buildings	1,588,131	1,256,562	-331,570	-20.88%
Heavy and Civil Engineering Construction	1,253,485	1,371,846	118,361	9.44%
Specialty Trade Contractors	12,611,494	11,506,576	-1,104,918	-8.76%
Subtotal	15,453,110	14,134,983	-1,318,127	-8.53%
Manufacturing				
Food Manufacturing	3,125,791	3,262,211	136,420	4.36%
Beverage and Tobacco Product Manufacturing	2,144,719	2,206,548	61,829	2.88%
Textile Mills	128,033	112,932	-15,101	-11.79%
Textile Product Mills	259,723	283,861	24,138	9.29%
Apparel Manufacturing	1,055,426	1,109,273	53,847	5.10%
Leather and Allied Product Manufacturing	434,363	244,800	-189,563	-43.64%
Wood Product Manufacturing	3,464,252	2,962,268	-501,984	-14.49%
Paper Manufacturing	1,266,722	1,356,384	89,662	7.08%
Printing and Related Support Activities	1,712,508	1,787,022	74,514	4.35%
Petroleum and Coal Products Manufacturing	1,702,170	1,698,425	-3,745	-0.22%
Chemical Manufacturing	1,263,120	1,816,662	553,542	43.82%
Plastics and Rubber Products Manufacturing	896,109	576,346	-319,763	-35.68%
Nonmetallic Mineral Product Manufacturing	13,492,658	12,116,668	-1,375,991	-10.20%
Primary Metal Manufacturing	788,478	597,831	-190,647	-24.18%
Fabricated Metal Product Manufacturing	7,289,916	8,197,689	907,773	12.45%
Machinery Manufacturing	5,239,441	4,254,423	-985,019	-18.80%
Computer and Electronic Product Manufacturing	1,395,765	1,333,710	-62,056	-4.45%
Electrical Equipment, Appliance, and Component Manufacturing	403,901	446,605	42,704	10.57%
Transportation Equipment Manufacturing	2,257,168	2,400,082	142,914	6.33%
Furniture and Related Product Manufacturing	4,114,037	4,179,229	65,192	1.58%
Miscellaneous Manufacturing	19,291,445	18,441,192	-850,254	-4.41%
Subtotal	71,725,746	69,384,158	-2,341,588	-3.26%
Wholesale Trade				
Merchant Wholesalers, Durable Goods	63,336,595	66,021,144	2,684,549	4.24%
Merchant Wholesalers, Nondurable Goods	11,684,632	10,824,130	-860,502	-7.36%
Wholesale Electronic Markets and Agents and Brokers	5,636,040	5,493,929	-142,111	-2.52%
Subtotal	80,657,267	82,339,203	1,681,936	2.09%
Retail Trade				
New and Used Car Dealers	67,105,355	68,460,189	1,354,834	2.02%
Recreational Vehicle, Boat, and Motorcycle Dealers	9,871,622	10,093,082	221,460	2.24%
Automotive Parts, Accessories, and Tire Dealers	28,356,338	31,027,054	2,670,715	9.42%
Furniture Stores	5,549,402	5,827,554	278,151	5.01%
Floor and Other Furnishing Stores	4,875,682	4,987,388	111,707	2.29%
Electronics and Appliance Stores	13,030,306	13,562,618	532,312	4.09%
Building Materials	71,314,412	70,360,181	-954,231	-1.34%
Garden Equipment and Supplies Dealers	6,164,133	6,116,755	-47,378	-0.77%
Supermarkets and Convenience Stores	58,628,589	60,114,417	1,485,828	2.53%
All Other Specialty Food Stores	3,701,416	3,765,575	64,159	1.73%
Beer, Wine, and Liquor Stores	8,588,895	8,637,731	48,836	0.57%
Health and Personal Care Stores	12,582,567	12,580,081	-2,485	-0.02%
Gasoline Stations	23,292,165	22,819,550	-472,616	-2.03%
Clothing Stores	23,190,512	23,795,836	605,324	2.61%
Shoe Stores	3,805,787	3,813,033	7,246	0.19%
Jewelry and Accessories Stores	4,417,919	4,695,284	277,365	6.28%
Sporting Goods, Hobby, and Musical Instrument Stores	10,185,443	11,143,656	958,213	9.41%
Book Stores and Newstands	965,753	1,003,451	37,698	3.90%
Department Stores	61,297,058	60,512,757	-784,302	-1.28%
Warehouse Clubs and Other General Merchandise Stores	27,984,634	29,447,965	1,463,331	5.23%
Florists	1,038,447	1,057,239	18,791	1.81%
Office Supplies and Souvenir Shops	4,934,267	4,506,093	-428,174	-8.68%
Used Merchandise Stores	1,876,233	1,951,565	75,332	4.02%
Tobacco Stores	3,837,991	4,239,726	401,735	10.47%
Miscellaneous Store Retailers (Excluding Tobacco Stores)	18,748,749	20,457,856	1,709,107	9.12%
Electronic Shopping and Mail-Order Houses	72,899,556	84,796,675	11,897,119	16.32%
Vending Machine Operators	3,384,882	2,906,430	-478,452	-14.13%
Fuel Dealers and Other Direct Selling Establishments	8,083,873	7,727,870	-356,002	-4.40%
Subtotal	559,711,985	580,407,610	20,695,625	3.70%

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

Classification	June FY 2024	June FY 2025	Change	Percent
Transportation and Warehousing				
Air Transportation	550,710	1,070,127	519,417	94.32%
Rail Transportation	766,257	687,430	-78,827	-10.29%
Truck Transportation	820,194	573,732	-246,462	-30.05%
Transit and Ground Passenger Transportation	259,552	203,012	-56,540	-21.78%
Scenic and Sightseeing Transportation	1,925,691	1,989,082	63,391	3.29%
Support Activities for Transportation	1,317,626	1,064,437	-253,189	-19.22%
Other Transportation	19,366	18,763	-603	-3.11%
Couriers and Messengers	317,294	194,927	-122,366	-38.57%
Warehousing and Storage	859,456	910,228	50,772	5.91%
Subtotal	6,836,146	6,711,738	-124,407	-1.82%
Information				
Publishing Industries (except Internet)	8,414,012	9,702,048	1,288,036	15.31%
Motion Picture and Sound Recording Industries	2,241,305	3,157,225	915,920	40.87%
Broadcasting (except Internet)	11,305,689	10,167,098	-1,138,591	-10.07%
Telecommunications	28,288,773	28,555,242	266,469	0.94%
Data Processing, Hosting, and Related Services	23,904,483	22,582,201	-1,322,282	-5.53%
Other Information Services	6,470,075	7,000,291	530,216	8.19%
Subtotal	80,624,338	81,164,106	539,768	0.67%
Arts, Entertainment, and Recreation				
Performing Arts, Spectator Sports, and Related Industries	5,577,902	4,420,006	-1,157,896	-20.76%
Museums, Historical Sites, and Similar Institutions	545,159	555,184	10,025	1.84%
Amusement, Gambling, and Recreation Industries	6,968,636	8,110,607	1,141,971	16.39%
Subtotal	13,091,696	13,085,797	-5,900	-0.05%
Accommodation and Food Services				
Hotels, Bed and Breakfast Inns, and All Other Traveler Accommodations	42,687,260	42,612,868	-74,392	-0.17%
RV Parks and Campgrounds	1,239,872	1,189,263	-50,609	-4.08%
Rooming and Boarding Houses, Dormitories, and Workers Camps	127,450	96,271	-31,179	-24.46%
Food Service Contractors, Caterers, and Mobile Food Services	3,404,760	3,666,647	261,888	7.69%
Drinking Places (Alcoholic Beverages)	7,731,072	7,786,197	55,125	0.71%
Restaurants, Cafeterias, and Nonalcoholic Beverage Bars	109,732,560	116,265,662	6,533,102	5.95%
Subtotal	164,922,974	171,616,908	6,693,934	4.06%
Other Services (except Public Administration)				
Repair and Maintenance	51,632,903	49,399,870	-2,233,033	-4.32%
Personal and Laundry Services	6,907,201	7,451,171	543,970	7.88%
Religious, Grantmaking, Civic, Professional, and Similar Organizations	300,660	290,197	-10,463	-3.48%
Subtotal	58,840,765	57,141,238	-1,699,527	-2.89%
Agriculture, Forestry, Fishing and Hunting	1,225,452	1,361,353	135,901	11.09%
Mining, Quarrying, and Oil and Gas Extraction	2,284,275	2,315,772	31,497	1.38%
Utilities	24,797,586	27,642,626	2,845,040	11.47%
Finance and Insurance	3,342,107	3,233,975	-108,133	-3.24%
Real Estate, Rental, and Leasing	39,328,220	40,534,667	1,206,448	3.07%
Professional, Scientific, and Technical Services	24,476,339	25,779,875	1,303,536	5.33%
Management of Companies and Enterprises	1,270,629	1,302,077	31,448	2.47%
Administrative, Support, Waste Management and Remediation Services	6,253,658	5,630,235	-623,424	-9.97%
Educational Services	724,358	814,488	90,130	12.44%
Health Care and Social Assistance	1,953,410	1,648,720	-304,690	-15.60%
County Clerk and Public Administration	33,744,034	33,386,333	-357,701	-1.06%
Consumer Use Tax	1,673,549	843,519	-830,030	-49.60%
Unclassified	35,418,889	41,722,165	6,303,276	17.80%
Grand Total	1,228,356,533	1,262,201,544	33,845,011	2.76%

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

Classification	FY 2024	FY 2025	Change	Percent
Construction				
Construction of Buildings	18,781,489	17,393,388	-1,388,102	-7.39%
Heavy and Civil Engineering Construction	16,707,160	17,958,146	1,250,987	7.49%
Specialty Trade Contractors	147,547,295	138,436,293	-9,111,002	-6.17%
Subtotal	183,035,944	173,787,826	-9,248,118	-5.05%
Manufacturing				
Food Manufacturing	29,789,396	34,039,374	4,249,978	14.27%
Beverage and Tobacco Product Manufacturing	25,475,588	27,653,527	2,177,939	8.55%
Textile Mills	1,678,649	1,570,003	-108,646	-6.47%
Textile Product Mills	3,683,904	3,353,335	-330,569	-8.97%
Apparel Manufacturing	14,198,531	13,633,496	-565,035	-3.98%
Leather and Allied Product Manufacturing	4,389,025	5,542,966	1,153,941	26.29%
Wood Product Manufacturing	36,845,713	34,272,488	-2,573,226	-6.98%
Paper Manufacturing	14,367,144	16,393,956	2,026,812	14.11%
Printing and Related Support Activities	24,505,877	27,881,758	3,375,881	13.78%
Petroleum and Coal Products Manufacturing	16,596,687	17,029,207	432,519	2.61%
Chemical Manufacturing	19,215,217	20,720,114	1,504,897	7.83%
Plastics and Rubber Products Manufacturing	10,660,896	8,758,838	-1,902,058	-17.84%
Nonmetallic Mineral Product Manufacturing	150,331,231	143,791,033	-6,540,198	-4.35%
Primary Metal Manufacturing	10,602,534	10,074,558	-527,975	-4.98%
Fabricated Metal Product Manufacturing	96,399,715	91,171,069	-5,228,646	-5.42%
Machinery Manufacturing	44,924,096	46,920,190	1,996,095	4.44%
Computer and Electronic Product Manufacturing	18,816,559	18,689,271	-127,289	-0.68%
Electrical Equipment, Appliance, and Component Manufacturing	7,179,534	7,839,338	659,804	9.19%
Transportation Equipment Manufacturing	26,750,849	27,754,918	1,004,069	3.75%
Furniture and Related Product Manufacturing	47,940,902	47,404,225	-536,677	-1.12%
Miscellaneous Manufacturing	225,633,837	213,476,222	-12,157,615	-5.39%
Subtotal	829,985,885	817,969,885	-12,016,000	-1.45%
Wholesale Trade				
Merchant Wholesalers, Durable Goods	726,695,018	739,655,748	12,960,731	1.78%
Merchant Wholesalers, Nondurable Goods	140,486,059	144,556,365	4,070,306	2.90%
Wholesale Electronic Markets and Agents and Brokers	63,192,147	70,543,768	7,351,621	11.63%
Subtotal	930,373,224	954,755,882	24,382,658	2.62%
Retail Trade				
New and Used Car Dealers	742,527,277	789,868,827	47,341,550	6.38%
Recreational Vehicle, Boat, and Motorcycle Dealers	96,891,919	97,549,348	657,429	0.68%
Automotive Parts, Accessories, and Tire Dealers	355,255,533	352,814,740	-2,440,793	-0.69%
Furniture Stores	66,641,065	65,924,617	-716,448	-1.08%
Floor and Other Furnishing Stores	59,227,681	60,966,090	1,738,409	2.94%
Electronics and Appliance Stores	163,908,806	161,082,015	-2,826,791	-1.72%
Building Materials	814,079,361	802,868,099	-11,211,262	-1.38%
Garden Equipment and Supplies Dealers	58,598,836	54,662,086	-3,936,750	-6.72%
Supermarkets and Convenience Stores	617,897,206	723,007,816	105,110,610	17.01%
All Other Specialty Food Stores	40,726,416	41,730,170	1,003,754	2.46%
Beer, Wine, and Liquor Stores	100,811,760	100,355,224	-456,536	-0.45%
Health and Personal Care Stores	153,147,253	155,362,437	2,215,185	1.45%
Gasoline Stations	249,249,237	260,658,775	11,409,538	4.58%
Clothing Stores	286,798,660	292,593,617	5,794,957	2.02%
Shoe Stores	44,917,685	44,890,357	-27,329	-0.06%
Jewelry and Accessories Stores	50,038,310	52,022,817	1,984,507	3.97%
Sporting Goods, Hobby, and Musical Instrument Stores	128,388,449	132,483,056	4,094,607	3.19%
Book Stores and Newstands	13,636,056	14,998,325	1,362,268	9.99%
Department Stores	693,589,110	728,216,174	34,627,063	4.99%
Warehouse Clubs and Other General Merchandise Stores	323,405,418	362,524,637	39,119,219	12.10%
Florists	8,960,394	8,940,866	-19,528	-0.22%
Office Supplies and Souvenir Shops	64,318,017	62,767,304	-1,550,713	-2.41%
Used Merchandise Stores	22,028,448	22,493,835	465,387	2.11%
Tobacco Stores	41,189,718	47,281,423	6,091,705	14.79%
Miscellaneous Store Retailers (Excluding Tobacco Stores)	224,736,531	241,226,195	16,489,665	7.34%
Electronic Shopping and Mail-Order Houses	880,098,812	981,473,300	101,374,488	11.52%
Vending Machine Operators	39,955,271	34,098,096	-5,857,175	-14.66%
Fuel Dealers and Other Direct Selling Establishments	98,135,665	94,983,954	-3,151,710	-3.21%
Subtotal	6,439,158,895	6,787,844,200	348,685,305	5.42%

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

Classification	FY 2024	FY 2025	Change	Percent
Transportation and Warehousing				
Air Transportation	5,757,456	11,274,427	5,516,971	95.82%
Rail Transportation	9,235,641	10,253,738	1,018,097	11.02%
Truck Transportation	8,592,436	8,477,152	-115,284	-1.34%
Transit and Ground Passenger Transportation	2,800,184	2,296,498	-503,686	-17.99%
Scenic and Sightseeing Transportation	21,878,545	22,573,207	694,662	3.18%
Support Activities for Transportation	14,416,331	14,636,158	219,826	1.52%
Other Transportation	439,299	385,749	-53,550	-12.19%
Couriers and Messengers	6,978,728	4,069,050	-2,909,679	-41.69%
Warehousing and Storage	9,068,943	11,127,911	2,058,968	22.70%
Subtotal	79,167,563	85,093,889	5,926,326	7.49%
Information				
Publishing Industries (except Internet)	95,351,444	117,353,727	22,002,282	23.07%
Motion Picture and Sound Recording Industries	30,124,994	34,542,939	4,417,945	14.67%
Broadcasting (except Internet)	140,592,488	128,036,784	-12,555,704	-8.93%
Telecommunications	346,303,496	353,448,485	7,144,989	2.06%
Data Processing, Hosting, and Related Services	271,807,631	296,421,181	24,613,550	9.06%
Other Information Services	79,451,426	81,314,149	1,862,723	2.34%
Subtotal	963,631,479	1,011,117,265	47,485,786	4.93%
Arts, Entertainment, and Recreation				
Performing Arts, Spectator Sports, and Related Industries	54,590,772	67,942,452	13,351,680	24.46%
Museums, Historical Sites, and Similar Institutions	6,242,957	6,243,119	161	0.00%
Amusement, Gambling, and Recreation Industries	85,783,703	88,150,492	2,366,788	2.76%
Subtotal	146,617,433	162,336,062	15,718,629	10.72%
Accommodation and Food Services				
Hotels, Bed and Breakfast Inns, and All Other Traveler Accommodations	469,086,226	467,316,950	-1,769,277	-0.38%
RV Parks and Campgrounds	11,918,961	11,767,343	-151,618	-1.27%
Rooming and Boarding Houses, Dormitories, and Workers Camps	2,110,258	1,817,268	-292,991	-13.88%
Food Service Contractors, Caterers, and Mobile Food Services	38,173,154	39,370,637	1,197,483	3.14%
Drinking Places (Alcoholic Beverages)	84,394,745	82,369,810	-2,024,934	-2.40%
Restaurants, Cafeterias, and Nonalcoholic Beverage Bars	1,224,902,487	1,267,376,202	42,473,715	3.47%
Subtotal	1,830,585,832	1,870,018,209	39,432,378	2.15%
Other Services (except Public Administration)				
Repair and Maintenance	571,675,193	582,065,701	10,390,508	1.82%
Personal and Laundry Services	80,487,574	83,183,780	2,696,206	3.35%
Religious, Grantmaking, Civic, Professional, and Similar Organizations	3,869,563	4,064,991	195,428	5.05%
Subtotal	656,032,331	669,314,472	13,282,142	2.02%
Agriculture, Forestry, Fishing and Hunting	14,355,637	14,599,880	244,243	1.70%
Mining, Quarrying, and Oil and Gas Extraction	23,108,074	25,727,226	2,619,152	11.33%
Utilities	320,211,681	346,648,714	26,437,032	8.26%
Finance and Insurance	39,271,766	37,409,596	-1,862,170	-4.74%
Real Estate, Rental, and Leasing	457,853,600	462,831,797	4,978,197	1.09%
Professional, Scientific, and Technical Services	283,648,730	305,375,666	21,726,935	7.66%
Management of Companies and Enterprises	12,990,288	13,823,455	833,167	6.41%
Administrative, Support, Waste Management and Remediation Services	59,102,639	63,982,199	4,879,561	8.26%
Educational Services	8,954,717	12,973,924	4,019,207	44.88%
Health Care and Social Assistance	22,477,354	21,775,454	-701,901	-3.12%
County Clerk and Public Administration	371,837,100	356,830,190	-15,006,911	-4.04%
Consumer Use Tax	15,707,264	19,278,573	3,571,309	22.74%
Unclassified	367,282,583	415,097,129	47,814,545	13.02%
Grand Total	14,055,390,019	14,628,591,491	573,201,472	4.08%