



Department of  
Revenue

# 2023-2024 Annual Report

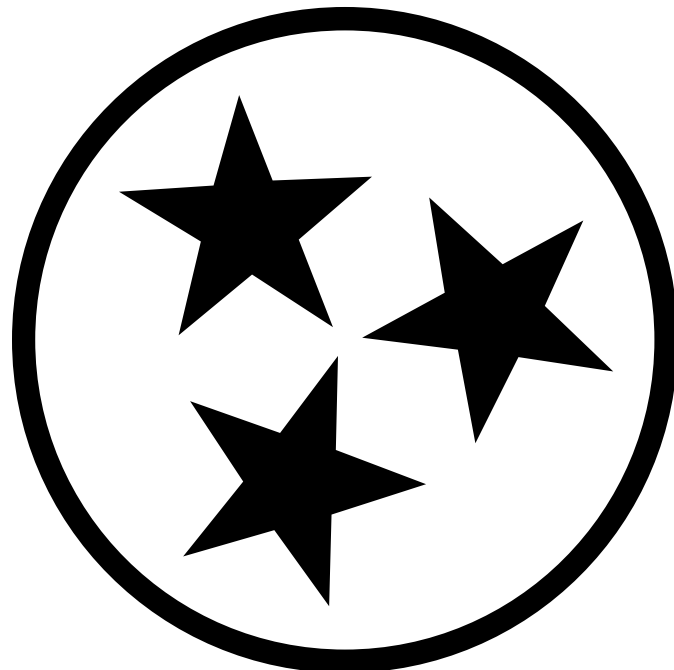
Tennessee Department of Revenue | Annual Report



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# I. Letter from the Commissioner

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It's been another busy year at the Tennessee Department of Revenue. I want to share my gratitude for my Department of Revenue coworkers, our colleagues throughout state and local governments, and the taxpayers that we serve each day. What we do is important, as it makes public services possible.

One of the key components of our work at the department is to promote voluntary compliance through taxpayer education. As part of this effort, during fiscal year 2023-2024, our Taxpayer Services team continued their excellent work in providing monthly educational webinars. Over the year, they reached nearly 12,000 taxpayers, with an average satisfaction rating of 97 percent.

Additionally, we added a variety of new resources to our website to assist Tennessee taxpayers. These included new industry-specific tax guides for automobile dealerships and contractors, which we hope will make it easier for business owners in these fields to navigate Tennessee tax issues. We also added several new vehicle registration data dashboards to our website, to go along with our tax collections dashboards. These dashboards are easy-to-use, interactive, and customizable. We look forward to the public using these resources to learn more about the work we do.

Finally, I would be remiss if I did not mention all the hard work our team puts into implementing legislative changes each year. Notably, the elimination of the franchise tax property measure and issuing the related Schedule G refunds has been a significant undertaking this year. While this task has presented challenges, our team has met those challenges head on and demonstrated their dedication and excellent customer service throughout. I am proud of our team and the service we provide to taxpayers.

I'm looking forward to another great year ahead as we continue to work together to support Tennesseans and make public services possible.

*David Senegano*

## II. Mission, Vision and Values

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For a better understanding of what shapes the Department of Revenue's work, read about our mission, vision, and values.

### ***Our Mission:***

The mission of the Department of Revenue is to make public services possible.

### ***Our Vision:***

Our vision is to maximize voluntary compliance through transparency, innovation, and engagement.

### ***Our Core Values:***

- **Integrity:** We are honest and ethical.
- **Professionalism:** We perform to the highest standards of conduct.
- **Customer Service:** We provide excellent customer service to our customers and co-workers.

### III. About the Department

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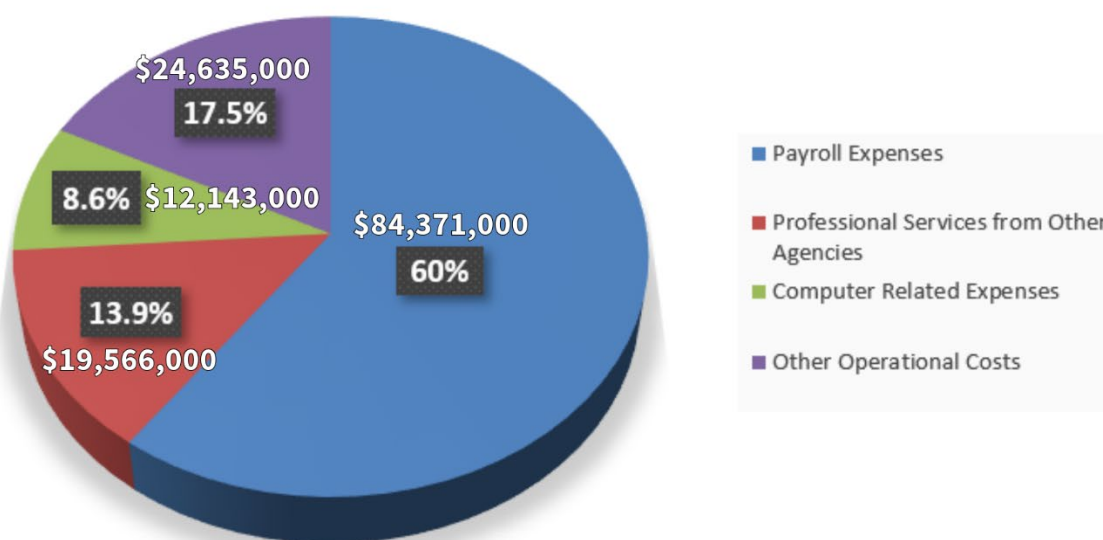
The Tennessee Department of Revenue serves as the state's primary tax collection agency, administering more than 25 different taxes and fees. In addition to tax collection and enforcement, the department is responsible for administering Tennessee's motor vehicle registration and title laws.

During the 2023-2024 fiscal year, the department collected more than \$22 billion in state taxes and fees. The department also collected more than \$4.7 billion in taxes for local, county, and municipal governments.

The Department of Revenue has an annual budget of approximately \$140.7 million. About 24 percent of the department's budget comes from fees for services provided to local governments, while 75 percent derives from state appropriations.

The department's expenditures break down as follows (see chart below):

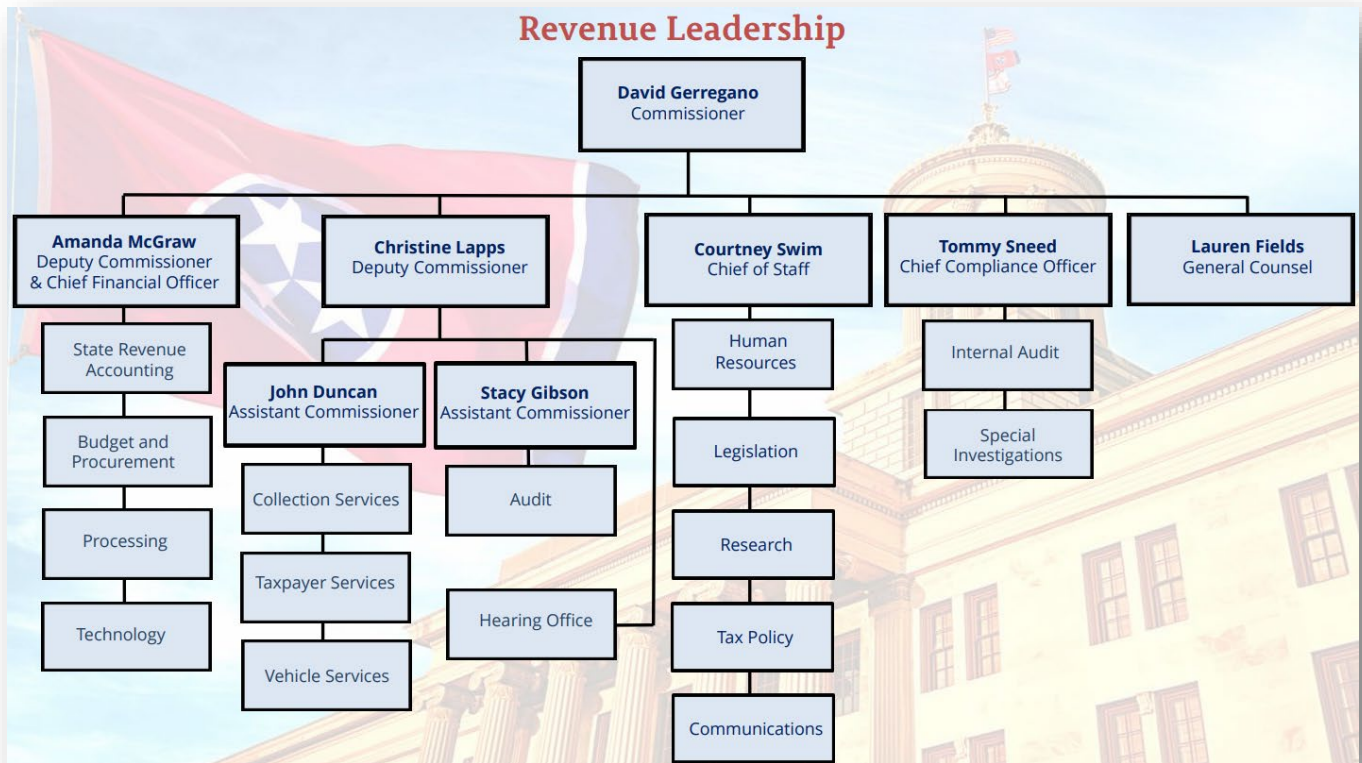
**Department Expenditures FY 2024**



***The department's functions include:***

- Collection and apportionment of \$26.5 billion in revenues annually
- Administration of Tennessee's motor vehicle title and registration laws
- Promotion of voluntary compliance with Tennessee tax laws through taxpayer education and customer service
- Fair and practical administration of tax policy
- Compliance-focused audits of taxpayers across all tax types
- Collection of delinquent tax revenues, with a focus on promoting voluntary tax compliance
- Tobacco regulation and diligent enforcement (in conjunction with the Attorney General's Office)
- Investigation of criminal tax fraud cases and assisting district attorneys with criminal tax fraud prosecutions
- Motor vehicle anti-theft inspections and investigations
- Administration of Tennessee's motor vehicle insurance verification law
- Lockbox services for other state agencies

## IV. Organization of the Department



To learn more about Revenue's executive leadership team, [read their biographies here](#).

# V. Divisions

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Just over 840 people work for the Department of Revenue to:

- educate and assist taxpayers,
- administer the state's motor vehicle title and registration laws,
- conduct tax research and economic analysis,
- enforce tax laws fairly and consistently, and
- process returns and other documentation.

Read more about each one of Revenue's divisions and what they do:

**Administration Division:** The Administration Division includes the Communications, Legislation, Policy, Financial Control/Fiscal, Hearing, Human Resources, Internal Audit, Legal, Research, and Special Investigations offices.

**Communications:** The Communications Office creates and executes the department's communications strategy. This includes press releases, media inquiries, social media, video content, website information, and written information for taxpayers.

**Financial Control/Fiscal:** This office coordinates the department's fiscal functions, including allocating tax revenues to local governments. The office develops and administers an annual budget, risk assessments, ensures appropriate segregation of duties, and monitors cash flow.

**Hearing:** The Hearing Office works with taxpayers through informal conferences to resolve disputes about tax assessments and tax refund claim denials. Hearing Office personnel are required to exercise independent judgment and to render decisions on individual issues based on the facts and the law.

**Human Resources:** The Human Resources Office serves as a resource to employees and management regarding policy and procedural interpretations. This office assists with Department of Human Resources-related transactions, such as compensation, payroll, benefits, and employee relations.



**Internal Audit:** The Internal Audit Office conducts operational and financial audits to ensure compliance with federal, state, and departmental regulations. The office also provides testing and consulting services to ensure the safeguard of state and federal tax information.

**Legal:** The Legal Office supports the Attorney General's Office who currently handles more than 50 active tax litigation cases for the department. It also drafts tax rulings and legislation and provides legal counsel on all matters involving the department. The office ensures the state's best interests are protected while providing a high level of customer service.

**Legislation:** This office coordinates the department's legislative affairs and serves as a liaison between the Governor's Office and the General Assembly. The legislative team reviews and analyzes proposed legislation, communicates the effect of proposed legislation to members of the General Assembly, facilitates the communication of the department's initiatives, and assists in resolving constituent issues.

**Tax Policy:** The Office of Tax Policy reviews federal tax law updates, state regulations, and rulings to determine any impact changes may have on taxpayers and the department. The policy team is primarily responsible for many website publications, including important notices, tax manuals, and tax articles. The policy team is also responsible for researching complex tax issues and advising taxpayers and the department of potential impacts.

**Research:** This division conducts tax research and economic analyses to assist decision makers in other areas of state and local government. The Research division estimates potential revenue impacts of proposed legislation, helps develop state tax revenue forecasts, and evaluates comparative tax policies to determine fiscal effects.

**Special Investigations:** Revenue's Special Investigations (SI) Division's primary mission is to investigate internal and external attempts to corrupt tax administration,

vehicle salvage and rebuilt titling schemes, civil and criminal violations relating to key tax commodities, and workplace harassment.

**Audit Division:** The Audit division is the Department's largest division with more than 300 employees. Employees perform field and office audits of all tax types and process refund claims and penalty waiver applications. The division reviews taxpayer records to determine compliance with state tax laws and educates taxpayers about tax requirements.

**Collection Services Division:** This division is charged with recovering taxes that are due but have not been remitted to the state. Employees work directly with delinquent businesses and individuals to collect overdue taxes and protect against efforts to avoid payment. The division may serve levies, seize and sell assets, as well as file a tax lien to protect Tennesseans' best interests. When a taxpayer is unable to pay their tax bill or needs more time to pay in full, this division can offer payment plans and negotiate compromise offers.

**Processing:** This division processes tax returns and payments, updates taxpayer accounts, and performs lockbox services for other state agencies.

**TR<sup>3</sup>:** The TR<sup>3</sup> Division is responsible for ensuring the department's tax system meets business and information technology needs. The tax system was implemented in four phases, with each phase covering a group of taxes. The first phase launched on March 5, 2017. The implementation was completed when the last phase launched on May 4, 2020. The division was created after the implementation was complete. It is comprised of state Revenue employees, Strategic Technology Solutions developers, and vendor consultants.

**Taxpayer Services Division:** The Taxpayer Services division is the customer service arm of the department. This division answers taxpayer questions, educates taxpayers to improve compliance, and handles taxpayer registration, call center operations, and processing exemption applications. There are several taxpayer education opportunities held each year, including seminars and webinars.

**Vehicle Services Division:** The Vehicle Services division provides motor vehicle title and registration services to passenger and commercial motor vehicles, motorcycles, ATVs, trailers, and mobile homes. Vehicle Services works in coordination with 95 county clerks across the state on vehicle title and registration matters.

## VI. 2023-2024 Year in Review

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### *Elimination of Franchise Property Tax Measure*



On May 10, 2024, Governor Bill Lee signed Public Chapter 950 (2024), which eliminates the property measure from the franchise tax calculation and authorizes the Department of Revenue to issue franchise tax refunds to eligible taxpayers. Taxpayers who paid the franchise tax on the property measure using Schedule G for tax years ending on or after March 31, 2020, for which a return was filed with the department on or after January 1, 2021, are eligible for a refund. To obtain a refund, eligible taxpayers were required to amend their franchise and excise tax returns for all eligible tax periods and file a refund claim form.

Taxpayers were required to submit refund claims between May 15, 2024, and December 2, 2024. The refund claim period has now closed.

The Department of Revenue [created a special website](#) that provides more information and answers frequently asked questions about this topic.



## ***Tax Webinars Continue Their Success***



Revenue’s monthly tax webinars continue to be successful. Attendance at the Department of Revenue’s monthly tax webinar series has grown, and taxpayers have positive things to say about their experience with the trainings.

From July 1, 2023 through June 30, 2024, Revenue tax webinars had 11,879 attendees. That is an average of 990 attendees per webinar, up from 613 per webinar in fiscal year 2023. The highest attended webinar was the May 2024 F&E Schedule G Refund webinar with 2,448 attendees. The average satisfaction rate for webinars throughout the fiscal year was 97 percent. Tax topics covered during fiscal year 2024 webinars included:

- Taxation of Short-Term Rentals
- Business Tax Law Changes
- Completing the Sales Tax Return
- Updating Tax Accounts in TNTAP
- Taxation of Computer Software
- Business Tax Basics
- Taxation of Hemp-Derived Cannabinoids

- Franchise Tax Schedule G Refunds

The Department of Revenue continues to offer these free monthly trainings to the public. [Read more about the webinars on our website.](#)

## ***Dashboards Expand to Include Vehicle Title and Registration Information***



After [adding several tax collections dashboards to our website](#), we have expanded our offerings to include dashboards displaying vehicle title and registration data. With these data dashboards, customers can explore up-to-date passenger vehicle registration information without having to submit a separate request to the Department of Revenue. We currently have data dashboards with the following information available:

- Passenger vehicle registrations by county
- Specialty license plate registrations
- Passenger vehicle registrations by fuel type

[Check out our vehicle registration data dashboards on our website.](#)

## *Revenue Works with Agricultural Exemption Holders to Renew Certificates*



The Department of Revenue asked agricultural exemption holders to verify their eligibility with the department by December 31, 2023, so they could continue buying certain agricultural items tax-free. There are roughly 110,000 agricultural certificate of exemption holders in Tennessee.

Agricultural certificates of exemption allow qualified farmers to buy items used primarily in agricultural operations, such as fertilizer and farming equipment, without paying sales and use tax. These exemptions expire every fourth year, and **certificates for the most recent period expired December 31, 2023.**

The department asked exemption card holders to renew online or contact the department via phone or email. The department also mailed letters to exemption holders with instructions to renew. For more information about the agricultural exemption, [visit this website](#).



## ***Annual Sales Tax Holiday: July 26-28, 2024***



During fiscal year 2024, Tennessee's annual sales tax holiday on clothing, school supplies, and computers took place July 26 through July 28, 2024.

During the holiday, Tennesseans saved nearly 10 percent on qualifying clothing, school supplies, and computers. Clothing and school supplies priced at \$100 or less and computers priced at \$1500 or less were exempt from sales tax during the holiday weekend. Tennesseans could purchase qualifying items online or in brick-and-mortar stores.

Tennessee has had the annual sales tax holiday since 2006. The department estimates Tennesseans collectively save around \$10 million in sales tax during the holiday period. [Read more in our press release on our website.](#)

## ***Business Tax Threshold Changes under Tennessee Works Tax Act Take Effect***



Attention small business owners: under the Tennessee Works Tax Act passed in the 2023 legislative session, it is estimated that over 100,000 registered businesses are no longer required to file business tax.

The legislation increased the business tax filing threshold to \$100,000 per jurisdiction. Therefore, taxpayers with less than \$100,000 in annual gross receipts are not required to file an annual business tax return. This change applies to tax years ending on or after December 31, 2023. More information is available on the Department of Revenue's [website here](#).

The Department of Revenue sent letters to business owners that it identified as likely to be affected by this change.

## ***Fees Waived for Parents/Guardians on License Plate for Those with Disabilities***



Effective January 1, 2024, [Public Chapter 52](#) eliminates the disabled person license plate fee for a parent or guardian of an individual who is permanently and totally confined to a wheelchair and who does not own or operate a vehicle.

Tennessean Kelli Brown is the mother of a son with disabilities. Her son, Jack, loves riding in their van that supports his wheelchair. She says she's glad to see the fee waiver in place. [Hear more from Ms. Brown in this video.](#)



## ***Deadline Extensions and Sales Tax Refunds Available to December 2023 Storm Victims***



Tax relief was available to businesses and homeowners affected by the severe weather on December 9, 2023, in Middle Tennessee.

### **Tax Deadline Extensions**

Under Tennessee law, the Commissioner is authorized to extend the deadline for filing a return whenever the IRS extends, for a group of taxpayers, a federal filing date. Consistent with the IRS's decision to extend federal deadlines for impacted businesses, the Department of Revenue extended the franchise and excise tax filing and payment deadlines to June 17, 2024, for businesses located in the affected counties. [Read more in this important notice.](#)

### **Sales Tax Refunds on Home Appliances, Furniture, and Building Supplies**

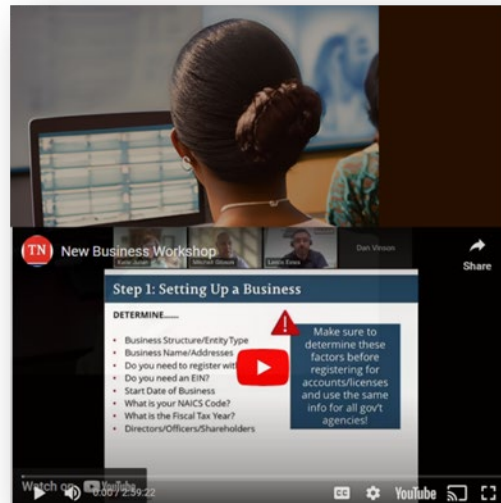
In addition, Tennessee residents impacted by these storms were potentially eligible for sales tax refunds on home appliances, home furniture, and home building supplies, after rebuilding from the storms.

To be eligible for this refund, residents must have received financial assistance from the Federal Emergency Management Agency (FEMA) for the repair, replacement, or construction of their

primary home that was damaged or destroyed in the natural disaster.

To receive a refund, the taxpayer had to file a claim with the Department of Revenue. Taxpayers could file a claim up to a year from the date on their FEMA decision letter. [Read more about natural disaster sales tax refunds on our website.](#)

## ***Free Quarterly New Business Workshops Continue***



The Department of Revenue continues to host quarterly workshops for new business owners. This is a free, half-day webinar for new business owners in Tennessee. Taxpayer Services representatives discuss the ins and outs of Tennessee taxes and the resources the department has available to business owners. In 2024, 1,184 business owners participated in these workshops.

## ***Vehicle Title & Registration: Most Popular Specialty Plates***

Below is information about each of the 10 most popular license plates for fiscal year 2024. Specialty plates require a \$61.50 annual fee. \$35 of that fee is allocated to the Tennessee Arts Commission, the plate's respective beneficiary, and the Highway Fund.

### **1. Friends of Sycamore Shoals Historic Area, Inc.**



38,738 total plates  
\$657,700.00 to beneficiary

### **2. Millennial Debt Foundation**



36,100 total plates  
\$571,395.20 to beneficiary



### 3. Friends of the Smokies



33,814 total plates  
\$1,158,533.20 to beneficiary

### 4. Agriculture



21,223 total plates  
\$725,641.00 to beneficiary

## 5. American Eagle Foundation



19,987 total plates  
\$343,174.35 to beneficiary

## 6. Dollywood Foundation



14,103 total plates  
\$239,893.45 to beneficiary

## 7. Save the Bees



12,139 total plates  
\$206,759.65 to beneficiary

## 8. St. Jude Children's Research Hospital



10,922 total plates  
\$375,142.10 to beneficiary



## 9. Tennessee Titans



9,745 total plates  
\$167,959.20 to beneficiary

## 10. Explore TN



9,609 total plates  
\$153,399.40 to beneficiary

## VII. 2024 Legislative Changes of Note

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Each year, the General Assembly approves several bills that impact both the Department of Revenue and taxpayers across the state.

Below are some highlights of legislative changes to Tennessee tax law that occurred in 2024. You may read a full list of legislative summaries from the 2024 General Assembly on the department's website at [www.tn.gov/revenue/legislation](http://www.tn.gov/revenue/legislation).



### **Elimination of Franchise Tax Property Measure**

[Public Chapter 950](#) eliminates the property measure from the franchise tax calculation for tax years ending on or after January 1, 2024. It also authorizes the Department of Revenue to issue franchise tax refunds to eligible taxpayers who paid the franchise tax based on the property measure for tax years ending on or after March 31, 2020, for which a return was filed with the Department on or after January 1, 2021.

For more information, please see the Department's Franchise Tax Property Measure (Schedule G) Refunds webpage [here](#).

Effective Date: May 10, 2024



### **Paper Filings Allowed for Professional Privilege Tax**

[Public Chapter 672](#) authorizes persons who are 65 years of age or older to file and remit professional privilege tax in paper form in lieu of electronic form.

Effective Date: April 11, 2024



### **Local Option Sales and Use Tax Rate on Food and Food Ingredients**

[Public Chapter 917](#) authorizes a municipality with a local option sales tax rate that exceeds its county's local option sales tax rate to reduce or eliminate its local option sales tax rate on the retail sale of food and food ingredients by local ordinance.

If a municipality chooses to modify its rate, that modification applies only to tax periods beginning on or after October 1, 2024.

Please see the department's [important notice](#) for more information.

Effective Date: May 3, 2024



### **Border Region and Regional Retail Tourism Development Districts**

[Public Chapter 1006](#) clarifies the types of costs that are ineligible for reimbursement in Border Region and Regional Retail Tourism Development Districts. Ineligible costs include travel, meals, and entertainment expenses; motor vehicle expenses; meeting expenses; office expenses; developer salaries; taxes; or commissions, fees, or other costs paid to or received from an affiliated entity.

This public chapter also requires districts that have incurred costs in excess of \$3 million to have an independent certified public accountant compile and certify the district's summary of costs before submitting those costs to the department for reimbursement.

Effective Date: May 28, 2024





### **Minimum Liquor-by-the-Drink Bond Amount**

[Public Chapter 1069](#) requires that tax bonds for liquor-by-the-drink licensees be no less than \$10,000.

Effective Date: July 1, 2024



### **Tennessee Electronic Title and Lien System**

[Public Chapter 745](#) requires the Department to procure and implement an electronic title and lien system on or before June 30, 2026.

Effective Date: April 22, 2024



### **Unclaimed or Abandoned Motor Vehicle Portal**

[Public Chapter 1017](#) requires the Department, on or after July 1, 2025, to establish an electronic database for law enforcement and other entities to report unclaimed or abandoned vehicle information for public notice when the owner or lienholder cannot be located or does not respond to previous notices.

This public chapter also requires the notification from police departments, garagekeepers, and tow companies to owners and lienholders of abandoned, immobile, or unattended vehicles to be sent using a nationally recognized overnight delivery carrier, other than the United States postal service, with proof of delivery.

Effective Date: July 1, 2024

## VIII. Annual Accomplishments

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The background of the entire graphic is a close-up, slightly blurred image of several US dollar bills, including a \$100 bill and a \$20 bill, showing the portrait of Benjamin Franklin and the serial number 17995. In the top left corner, there is a red square containing the white letters 'TN'.

**TN**

Department of  
**Revenue**

**FY '23-'24**

**Tax Audit  
Reviewed**

**38,265  
Accounts**

**Assessed  
Approximately**

**\$213  
Million**






FY '23-'24

**HANDLED  
507,962  
CALLS**

**Taxpayer Services**



**SOLVED  
85,930  
ONLINE HELP  
TICKETS**

**TN**

Department of  
**Revenue**

FY '23-'24

# Collection Services

**Collected more than  
\$232 million and  
resolved more than  
295,000 cases**

**Helped  
Taxpayers**

**By managing more  
than 3,500 installment  
payment plans**



Department of  
**Revenue**

FY '23-'24

VEHICLE SERVICES  
REGISTERED

**8,484,311  
Vehicles**

ISSUED

**2,476,705 Titles**

ANSWERED

**415,306 Phone Calls  
182,235 Zendesk Tickets  
8,220 Chats**

**TN**

Department of  
**Revenue**



**FY '23-'24**

# **Processing**

## **Processed:**

- Over 30,000 paper tax returns**
- 69,141 tax payments via check**
- 71,810 items for other agencies**
- \$7.3 million payments for lockbox customers**

## **Deposited:**

- Over \$383 million in tax payments**
- Over \$279,000 in cash**
- Over \$3.7 million in vehicle transactions**

**TN**

Department of  
**Revenue**



## IX. Tax Data

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The Department of Revenue collects more than 25 state taxes and fees. The following table provides a breakdown of those collections. Some totals may differ due to rounding.

### *State Revenue Sources:*

<b>Tax Class</b>	<b>FY23 Collections</b>	<b>FY24 Collections</b>	<b>% Change</b>
Sales and Use	\$13,794,581,372	\$14,055,390,019	1.89%
Franchise & Excise	\$4,806,587,997	\$4,545,413,082	-5.43%
Fuel Taxes <sup>1</sup>	\$1,273,145,444	\$1,273,899,370	0.06%
Privilege	\$558,542,160	\$515,992,355	-7.62%
TVA	\$389,332,884	\$394,713,840	1.38%
Motor Vehicle Taxes <sup>2</sup>	\$310,794,912	\$399,764,942	28.63%
Alcohol & Tobacco Taxes <sup>3</sup>	\$535,320,605	\$525,103,550	-1.91%
Hall Income Tax	\$2,926,083	\$2,122,814	-27.45%
Business	\$333,139,663	\$340,581,344	2.23%
Other <sup>4</sup>	\$30,166,067	\$46,576,770	54.40%
<b>Total</b>	<b>\$22,034,537,187</b>	<b>\$22,099,558,085</b>	<b>0.30%</b>

<sup>1</sup>Gasoline, Motor Fuel, Petroleum Special

<sup>2</sup>Motor Vehicle Registration, Motor Vehicle Title

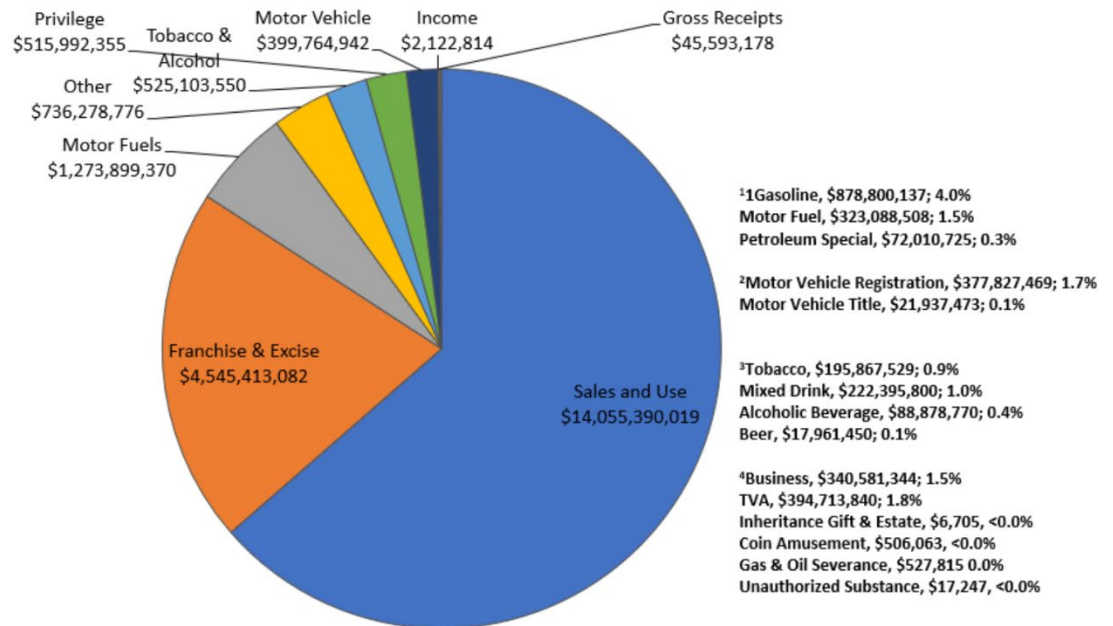
<sup>3</sup>Tobacco, Mixed Drink, Alcoholic Beverage, Beer

<sup>4</sup>Unauthorized Substance, Gross Receipts, Coin Amusement, Inheritance Gift & Estate, Gas & Oil Severance

### *Local Revenue Sources:*

<b>Tax Class</b>	<b>FY23 Collections</b>	<b>FY24 Collections</b>	<b>% Change</b>
Local Sales Tax	\$4,313,691,818	\$4,365,242,408	1.20%
Local Business Tax	\$323,186,023	\$328,139,329	1.53%
Local Business Tax Fees	\$33,305,086	\$33,266,728	-0.12%
Mineral Tax	\$7,459,788	\$9,702,881	30.07%
Coal Severance	\$18,665	\$1,104	-94.09%
<b>Total</b>	<b>\$4,677,661,381</b>	<b>\$4,736,352,449</b>	<b>1.25%</b>

## Breakdown of State Revenue Sources: Revenue by Source- FY2024

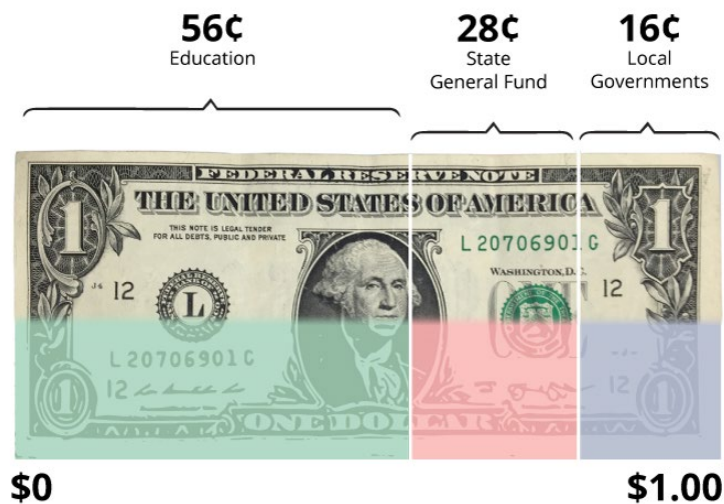


\*Totals do not add up to 100% due to rounding.

\*Based on Department of Revenue actual collections through June 30, 2024.

## Where the Money Goes

### How Each Sales Tax dollar is spent:



\*Education portion includes state sales tax and local sales tax collections combined.

## Here's a Breakdown of How Money Is Allocated for Each Tax

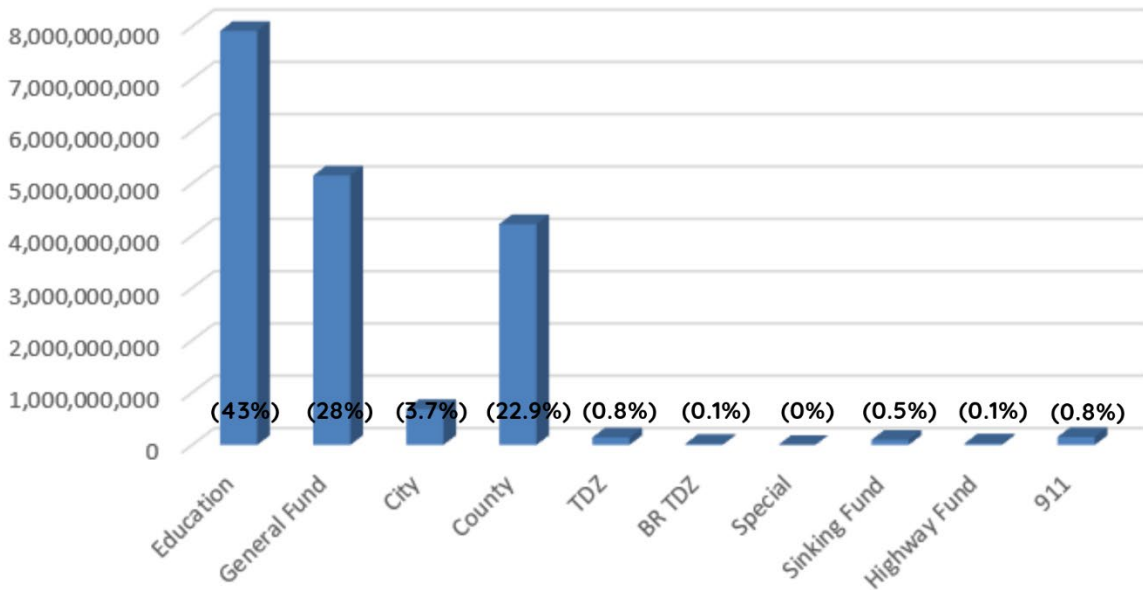
\*Totals may differ due to rounding

### Sales and Use Tax:

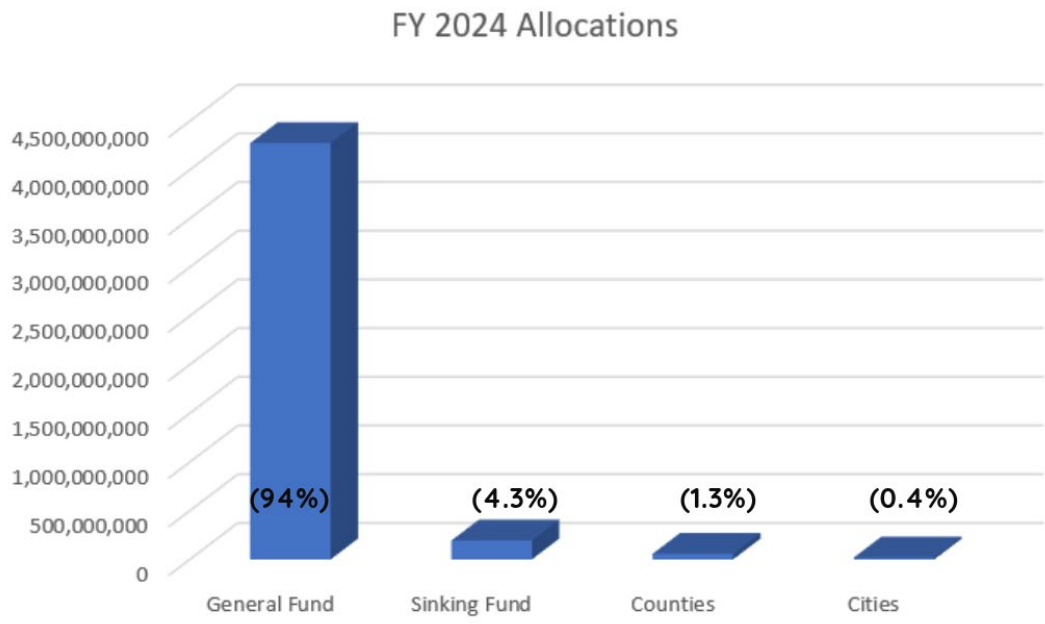
#### FY 2024 State and Local Allocations

Fund	Allocation
Education	\$7,916,362,790
General	\$5,151,047,167
Local:	
County	\$4,222,172,622
City	\$687,272,150
Tourist Development Zone	\$143,447,896
Border Region TDZ	\$20,698,826
Special	\$1,336,128
Sinking Fund	\$97,450,589
Highway Fund	\$27,485,956
911	\$153,358,303
<b>Total:</b>	<b>\$18,420,632,427</b>

#### FY 2024 Allocations



# Franchise and Excise Tax

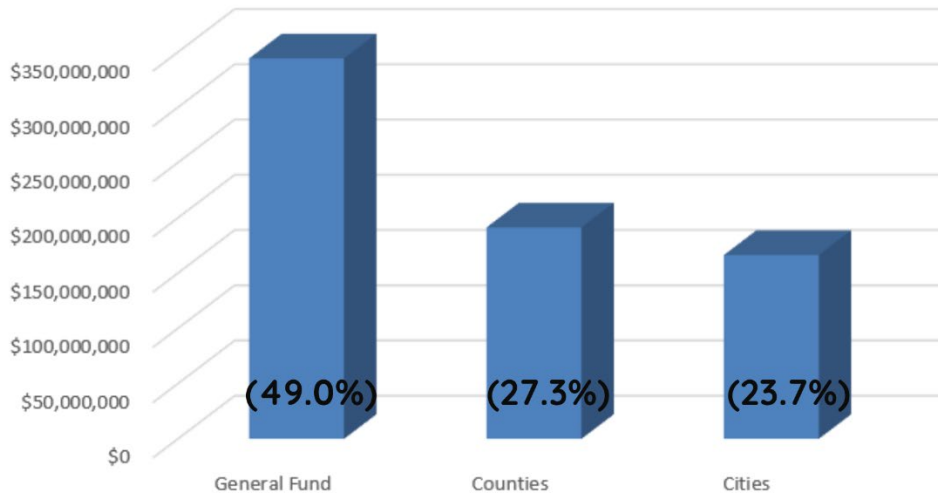


Fund	Allocation
General Fund	\$4,274,361,240
Sinking Fund	\$194,100,000
Counties	\$57,528,819
Cities	\$19,423,023
Total:	\$4,545,413,082



## **Business Tax**

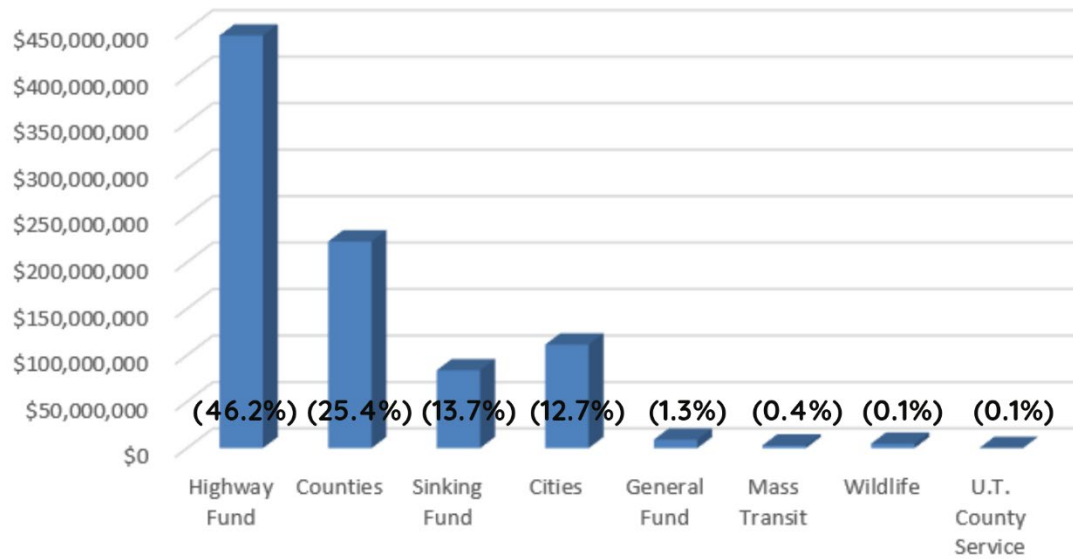
FY 2024 Allocations



Fund	Allocation
General Fund	\$344,272,912
Counties	\$191,351,266
Cities	\$166,363,223
Total:	\$701,987,401

## Gasoline Tax

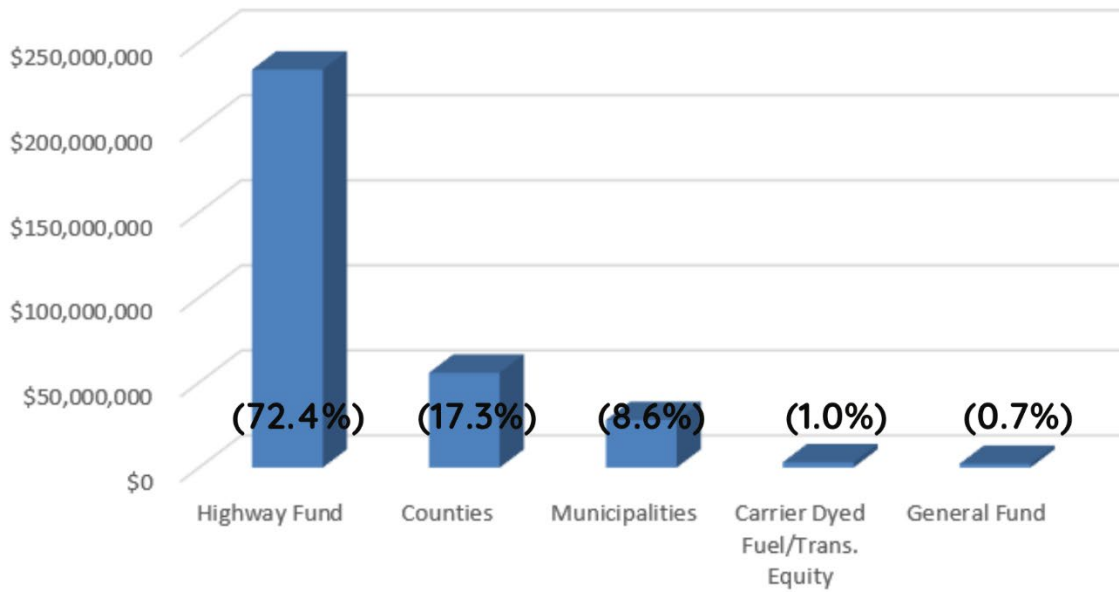
### FY 2024 Allocations



Fund	Allocation
Highway	\$443,981,764
Counties	\$222,343,802
Sinking	\$83,800,000
Cities	\$111,482,348
General	\$9,154,184
Mass Transit	\$2,940,000
Wildlife Resources	\$4,759,039
U.T. County Service	\$339,000
Total:	\$878,800,137

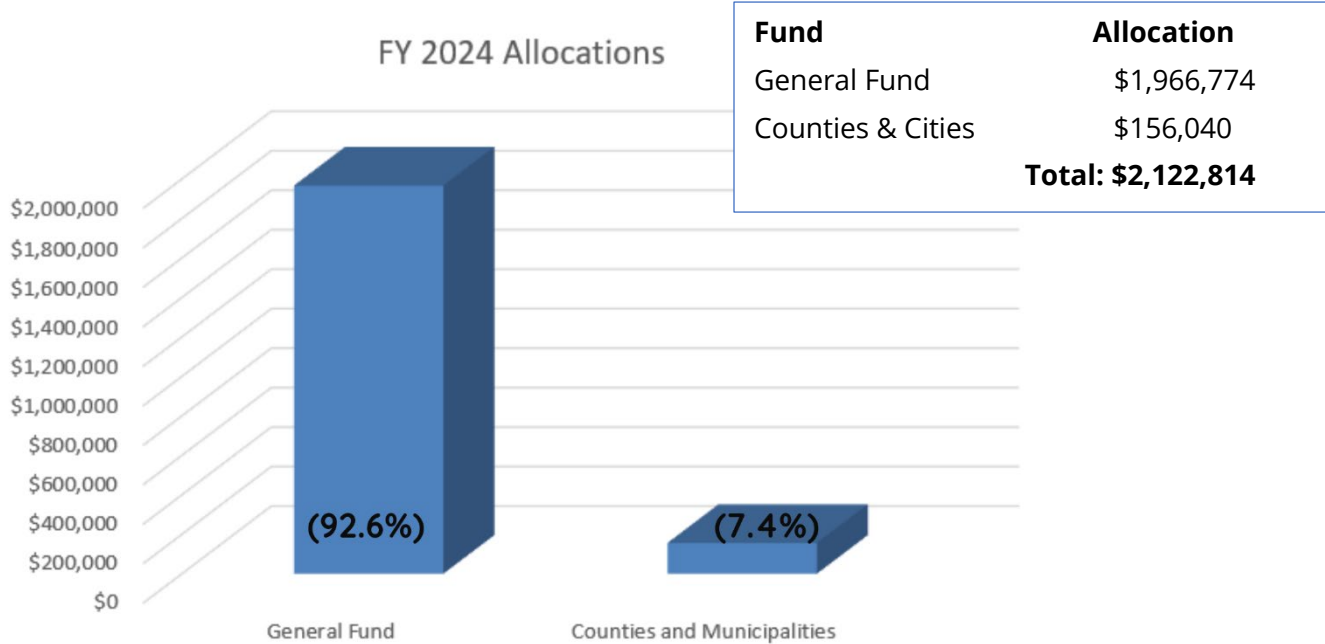
## Motor Fuel Taxes

### FY 2024 Allocations



Fund	Allocation
Highway Fund	\$233,937,732
Counties	\$55,741,380
Cities	\$27,936,528
General Fund	\$2,302,699
Trans. Equity	\$3,170,834
Total: \$323,089,174	

## Hall Income Tax



## Privilege Tax

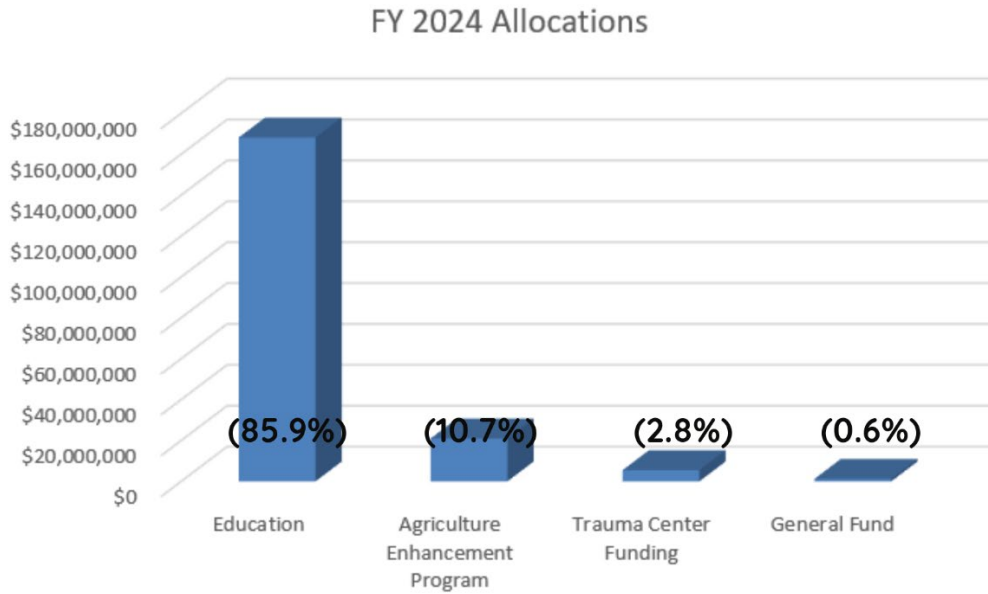
<b>Litigation Fees and Tax</b>	<b>\$13,943,305.50</b>
TBI Drug Chemistry Unit Drug Testing Fund	\$3,102,794.34
TBI Toxicology Unit Intoxicant Testing Fund	\$2,910,327.72
General Fund	\$1,651,967.95
General Fund for TBI	\$1,093,146.79
Dept. of Health Alcohol and Drug Treatment Fund	\$1,252,567.31
Dept. of Health Drug Treatment Program	\$1,116,902.94
Critical Injury Compensation	\$1,394,167.53
Victim Notification Fund	\$640,596.43
Municipal Training Education	\$296,109.50
Judicial Commissioners Association of TN for Education	\$270,359.29
Drug Court Resources Fund	\$96,234.03
Sexual Assault Program	\$55,768.90
Family Violence Shelters	\$33,487.91
Traumatic Brain Injury Program	\$4,061.97
Veteran Drug Court	\$23,298.01
Domestic Violence Fund	\$1,514.88



### **Privilege Tax:**

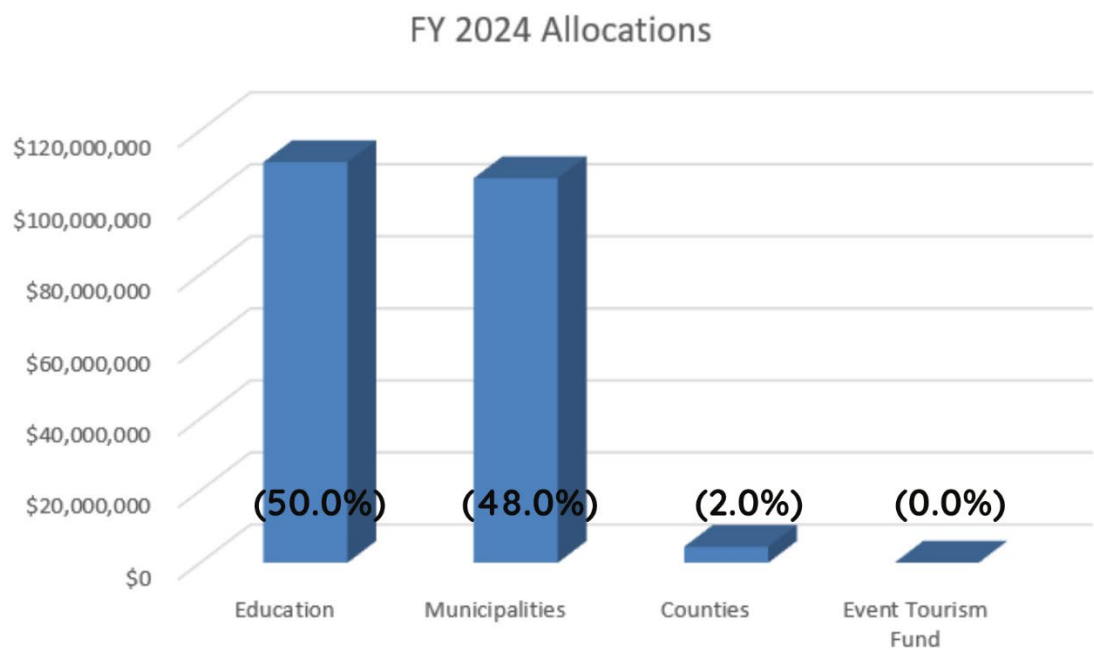
<b>Professional Privilege Tax</b>	<b>\$91,053,448.11</b>
General Fund	\$91,053,448.11
<b>Marriage License Fee</b>	<b>\$3,348,244.82</b>
General Fund	\$796,654.22
Tennessee Disability Coalition	\$871,793.46
Child Abuse Prevention	\$637,897.65
Domestic Violence Services	\$318,948.83
Parenting Fund	\$297,685.57
Tennessee Alliance of Boys & Girls Clubs	\$170,106.04
TN Chapter of the National Association of Social Workers	\$127,579.53
Tennessee Court Appointed Special Advocates Assoc. (CASA)	\$127,579.52
<b>Bail Bond Tax</b>	<b>\$1,154,459.83</b>
Civil Legal Representation Fund	\$1,108,281.43
Bail Bonds Continuing Education Class	\$46,178.40
<b>Realty Taxes</b>	<b>\$356,440,966.95</b>
General Fund	\$245,913,617.89
Housing	\$53,168,796.30
Wetlands	\$23,301,912.06
Local Park Land	\$12,547,183.42
State Land Acquisition	\$10,754,728.64
Agriculture Resources Conservation	\$10,754,728.64
<b>Tire and Used Oil Taxes</b>	<b>\$30,900,743.11</b>
General Fund	\$20,317,839.55
County Tire Payments	\$6,433,804.03
Solid Waste Management ECD Tire	\$1,949,928.47
Tire Environmental Fund	\$1,316,950.06
Used Oil Collection Fund	\$882,221.00
<b>Fantasy Sports Tax</b>	<b>\$444,751.35</b>
General Fund	\$311,325.95
Counties	\$88,950.27
Fantasy Sports Fund	\$44,475.13

## Tobacco Tax



Fund	Allocation
Education Fund	\$168,175,733
Ag. Enhancement Prog.	\$21,000,000
Trauma Center Funding	\$5,468,468
General Fund	\$1,223,328
Total:	\$195,867,529

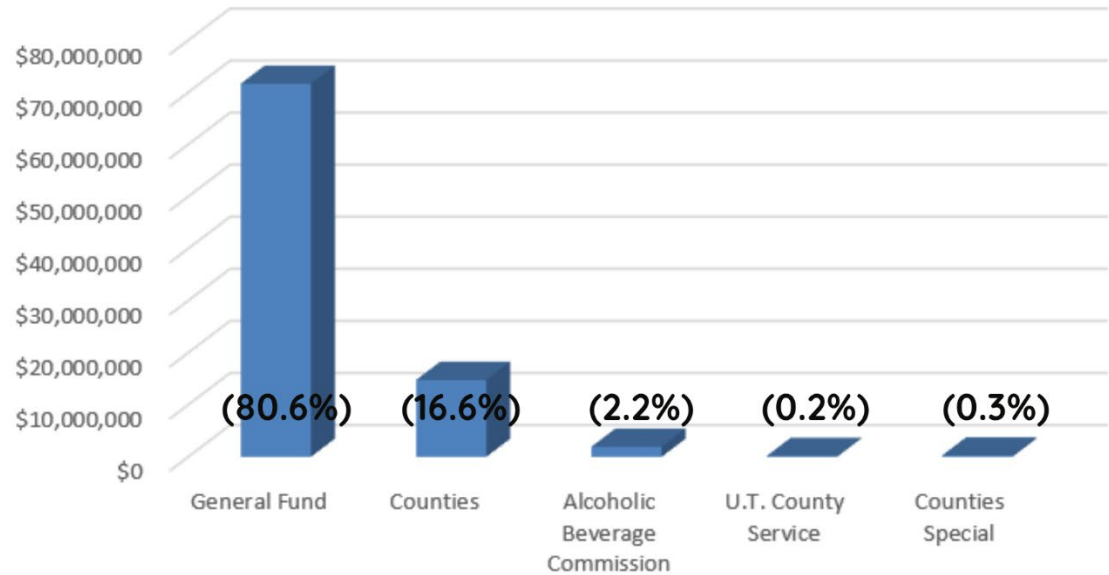
**Mix Drink (Liquor-by-the-drink) Tax**



Fund	Allocation
Education	\$111,200,131
Cities	\$106,755,343
Counties	\$4,440,326
Event/Tourism	\$0
Total: \$222,395,800	

# Alcoholic Beverage Tax

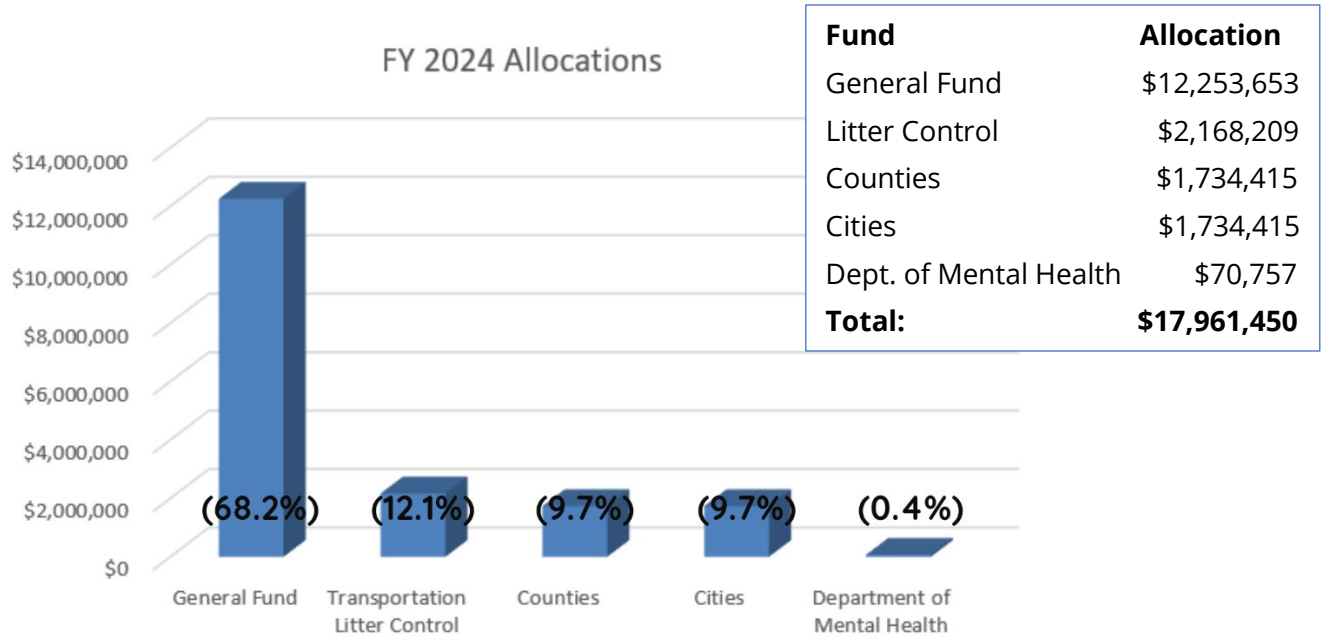
FY 2024 Allocations



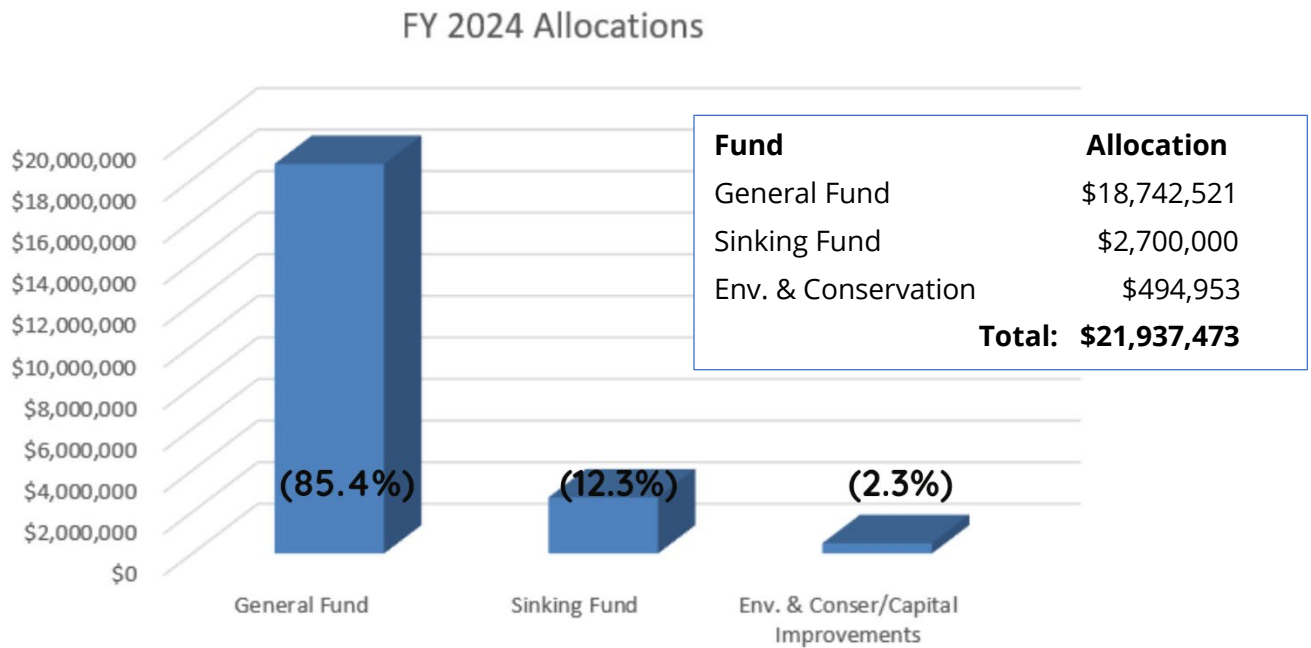
Fund	Allocation
General Fund	\$71,674,688
Counties	\$14,776,971
ABC	\$1,961,495
U.T. County Service	\$192,000
Counties Special	\$273,615
Total: \$88,878,770	



## Beer Taxes

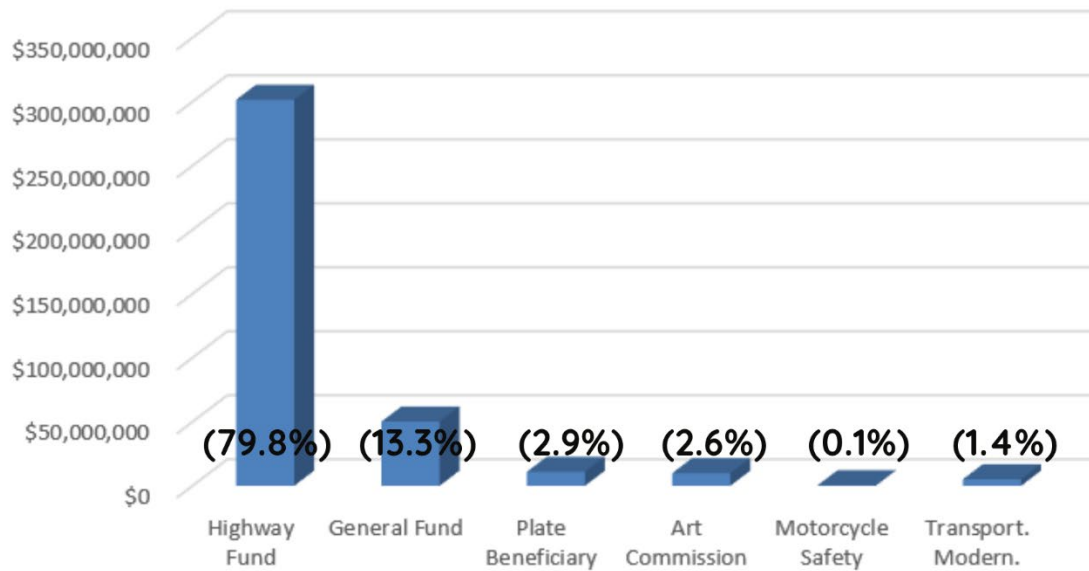


## Motor Vehicle Title Fee



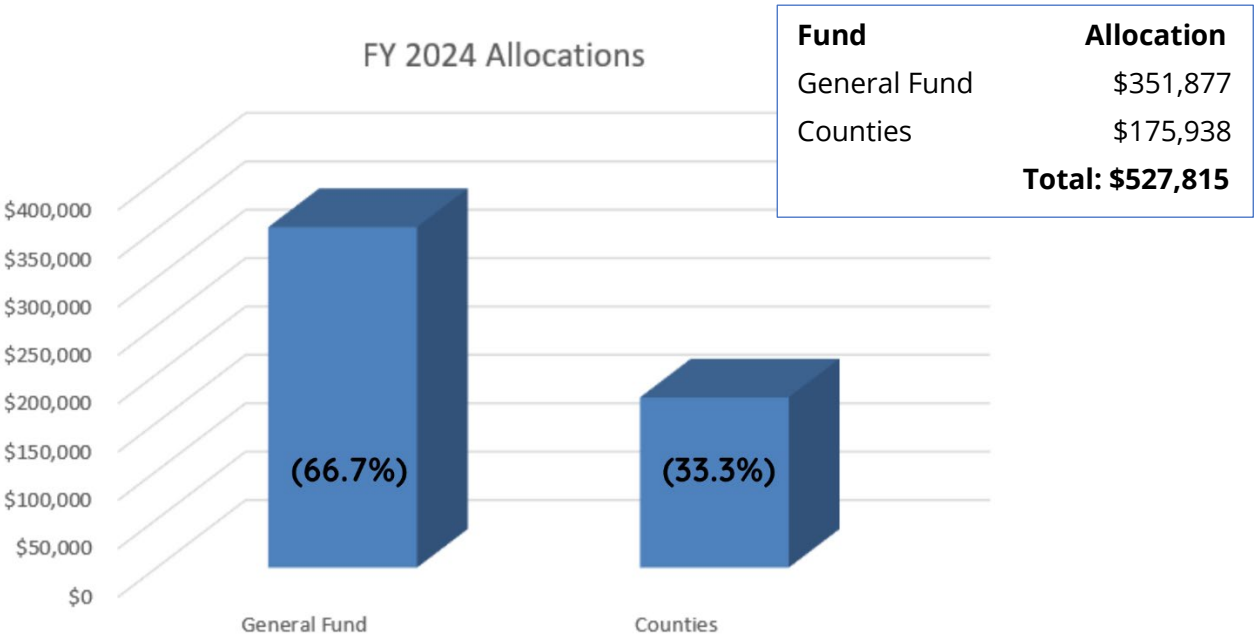
## Motor Vehicle Registration

### FY 2024 Allocations

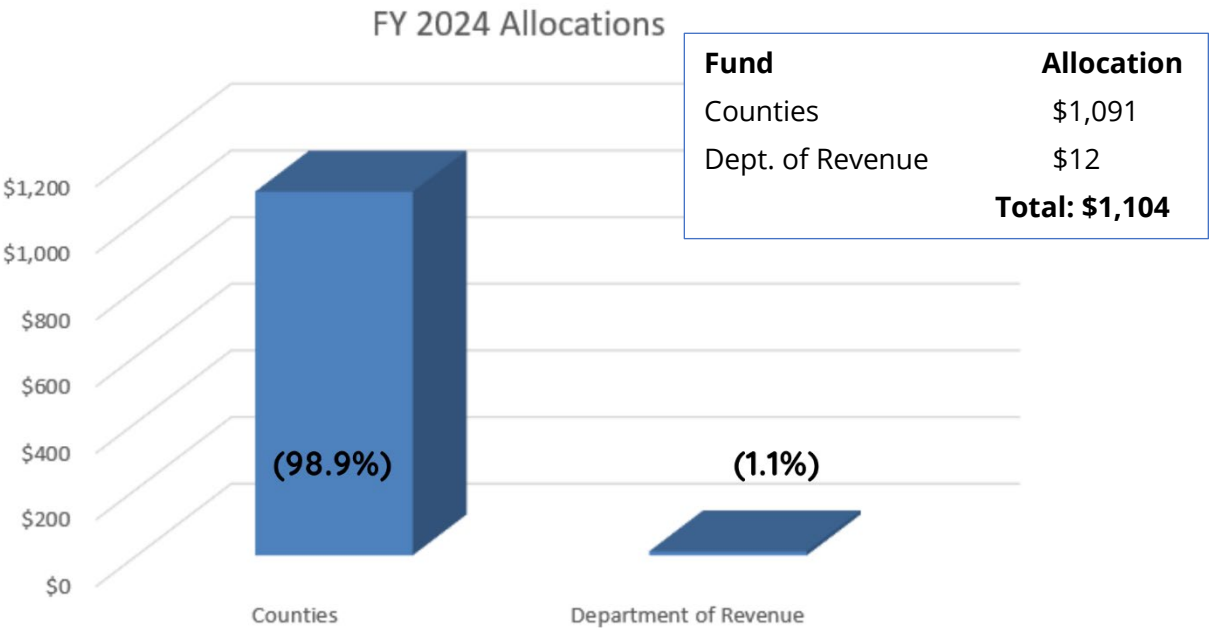


Fund	Allocation
Highway Fund	\$301,466,372
General Fund	\$50,123,584
Plate Beneficiary	\$10,918,439
Art Commission	\$9,830,478
Motorcycle Safety	\$373,074
Transport. Modernization	\$5,115,522
<b>Total:</b>	<b>\$377,827,469</b>

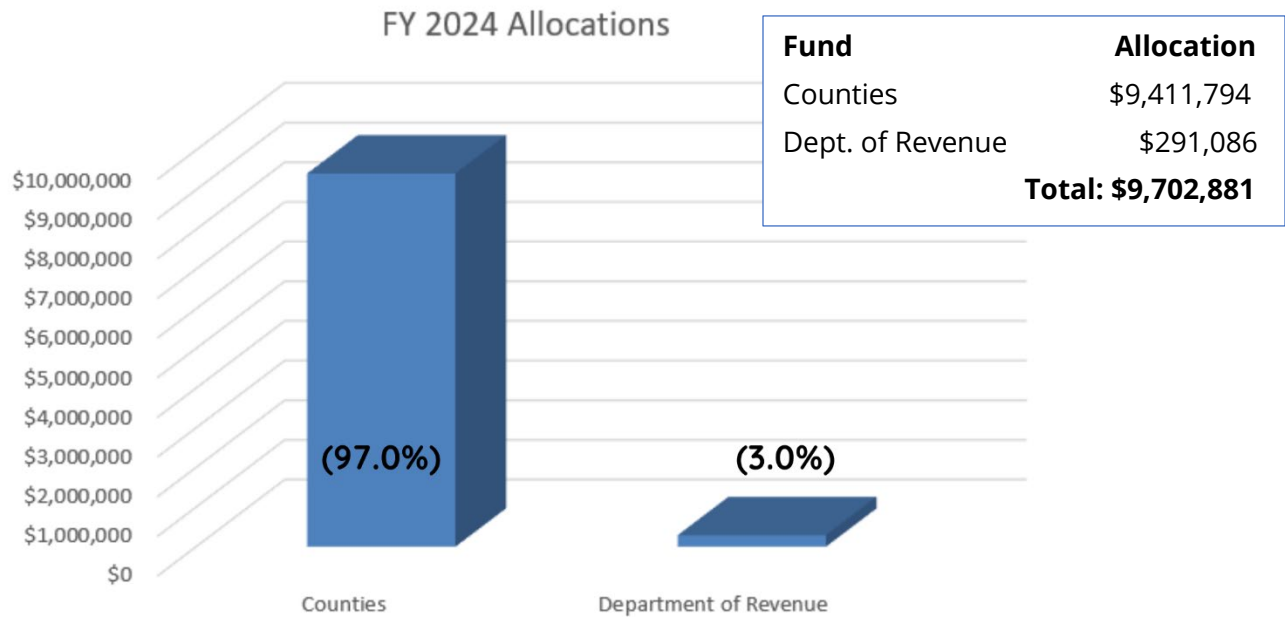
**Gas & Oil Severance Tax**



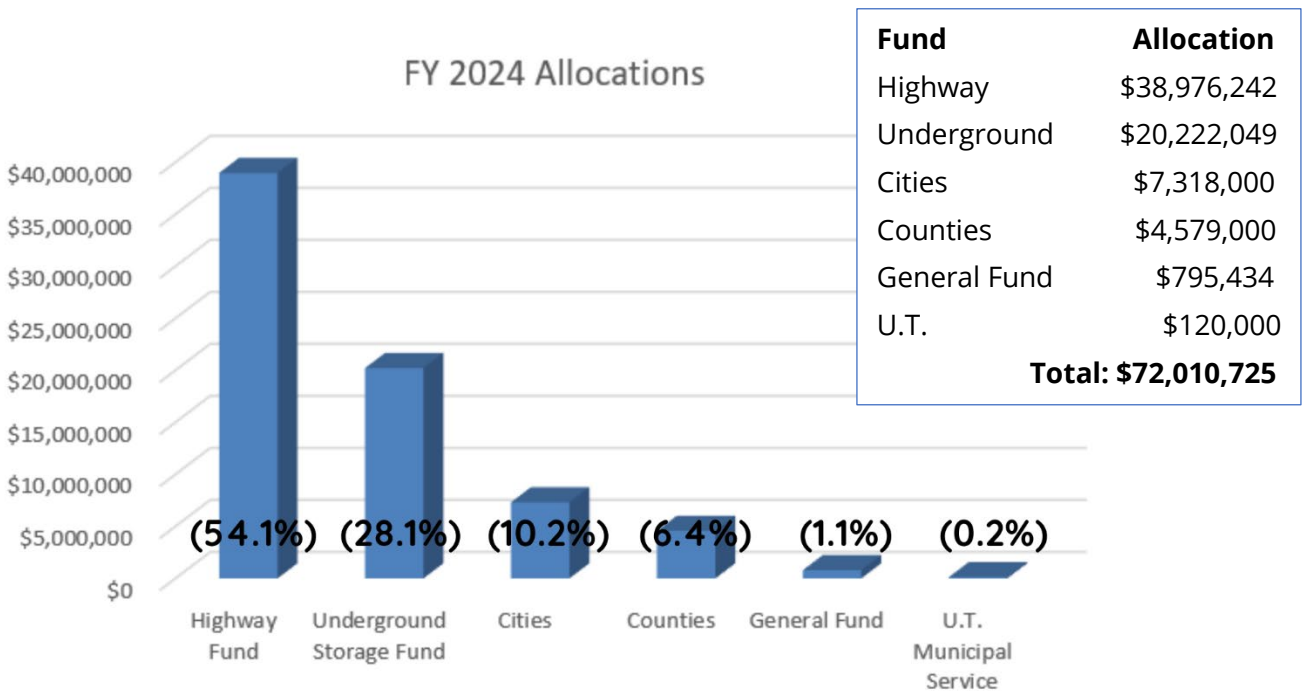
**Coal Severance Tax**



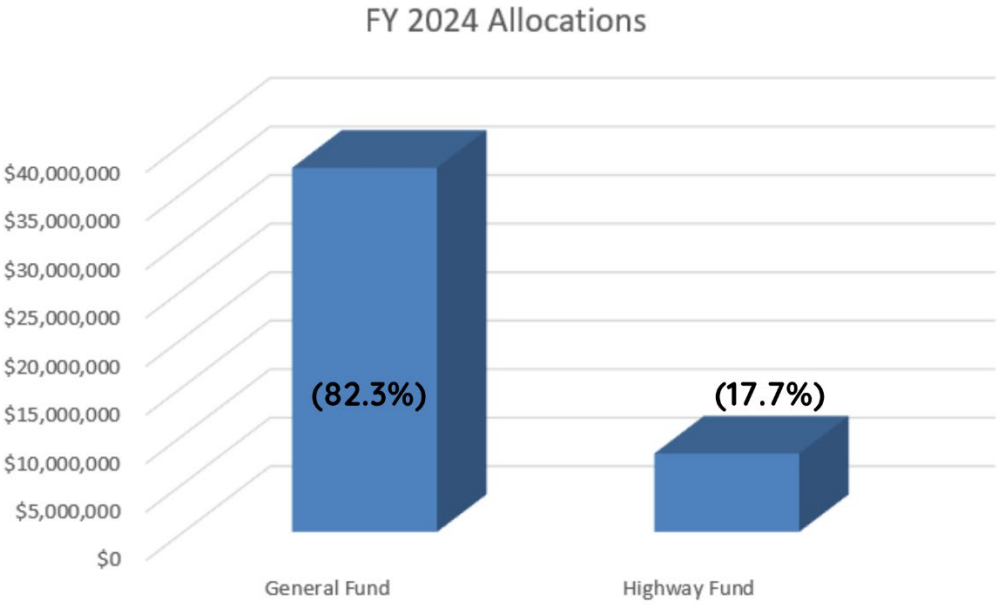
# Mineral Severance Tax



# Petroleum Special Tax



**Gross Receipts Tax**



Fund	Allocation
General Fund	\$37,519,625
Highway Fund	\$8,073,553
Total:	\$45,593,178



# X. Employee Talent Management and Development

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## *Revenue Leadership Academy*

Revenue continued its talent management initiative with a focus on employee engagement and retention, succession planning, and leadership development. The department held its Revenue Leadership Academy (RLA) virtually over several dates from August to October 2023.



### *Revenue Leadership Academy, October 2023 Class*

- **Phimmasy Abbott** (Taxpayer Services, Nashville)
- **Jon Anderson** (Taxpayer Services, Nashville)
- **Laura Brown** (Audit, Nashville)
- **Brad Buchanan** (Administration-Hearing Office, Nashville)
- **April Cline** (Audit, Shelbyville)
- **Cherrie Connors** (Collection Services, Memphis)
- **Brittanie Craig** (Vehicle Services, Nashville)
- **Rabab Fakhri** (Audit, Boston)
- **Madilynn Fitzgerald** (Audit, Knoxville)
- **Percy Fowlkes, III** (Administration-HR, Nashville)
- **Allison Harris** (Audit, Knoxville)
- **Julie Hisoire** (Audit, Nashville)

- **Matt Hudson** (Administration-Special Investigations, Knoxville)
- **Ashley Hyde** (Vehicle Services, Nashville)
- **Randi Johnson** (Taxpayer Services, Johnson City)
- **Kathy Jones** (Taxpayer Services, Nashville)
- **Tracey Neff** (Administration-Commissioner's Office, Nashville)
- **Iriani Ortiz** (Vehicle Services, Nashville)
- **Stephanie Parks** (Administration, Nashville)
- **Gina Quinn** (Administration, Nashville)
- **RoseAnn Rakidzic** (Vehicle Services, Nashville)
- **Amber Rogers** (Vehicle Services, Nashville)
- **Melissa Rosen** (Audit, Nashville)
- **Michelle Rowland** (Taxpayer Services, Nashville)
- **Beth Runion** (Collection Services, Johnson City)
- **Sheila Sermon** (Audit, Memphis)
- **Shannikka Sherrill** (Audit, Nashville)
- **Seth Stinson** (Audit, Nashville)
- **Cynthia Thomas** (Taxpayer Services, Chattanooga)
- **Iriani Ortiz** (Vehicle Services, Nashville)

## ***Revenue Participants in Statewide Leadership Programs***

In conjunction with the Department of Human Resources, the Department of Revenue offers its employees several opportunities to help cultivate and enhance their leadership skills. These programs also offer candidates the opportunity to network with peers across the department, as well as around state government. Below is a quick overview of some of the available programs, as well as the participants in those programs for fiscal year 2023-2024.

## ***LEAD Tennessee***



LEAD Tennessee is a statewide, 12-month development initiative for current managers and supervisors from all branches of government. The program consists of six one-day “summits” of intense, high-impact learning focused on eight leadership core competencies: self-management, mission driven, customer-focused, courage, talent-focused, integrity, innovation, and high-performing. Revenue’s LEAD Tennessee participant for the 2023-2024 fiscal year was:

**Dawn Cano** (Administration-Special Investigations, Memphis)



## ***Tennessee Government Management Institute (TGMI)***



TGMI is a two-week residential management institute that provides mid-level managers in Tennessee state government with the opportunity for academic study, learning in practical management skills, and cross agency networking to enhance the individual skills of middle managers. Revenue's TGMI participant for the 2023-2024 fiscal year was:

**Lisa Rousseau** (Taxpayer Services, Chattanooga)





## ***Tennessee Government Executive Institute (TGEI)***



Tennessee Government Executive Institute (TGEI) is designed for senior-level leaders, such as assistant commissioners, deputy commissioners, and directors. This program is a two-week residential training course that provides senior level leaders in Tennessee state government with the opportunity for academic study, learning executive responsibility, and cross agency networking designed to enhance the skills of Tennessee government's senior leaders. Revenue's TGEI candidates for the 2023-2024 fiscal year were:

**Christine Lapps** (Administration-Commissioner's Office, Nashville)



**Lauren Fields** (Administration-Legal, Nashville)



## ***RLA Alumni Committee***

The Department of Revenue created a Revenue Leadership Academy Alumni Committee. These volunteers worked together to foster an environment where past RLA participants could continue to grow together. This year's committee served from January 2024 through December 2024. Participants included:

### **Officers:**

- **Madilynn Fitzgerald**, Chair (Audit, Knoxville)
- **Ashley Story**, Vice-Chair (Administration-HR, Nashville)
- **Kimberly Collins**, Secretary (Audit, Johnson City)

### **Committee Members:**

- **Jennifer Barr** (Collection Services, Knoxville)
- **Elizabeth Garcia**, (Taxpayer Services, Nashville)
- **Julie Hisoire** (Audit, Nashville)
- **Krystle Nesmith** (Vehicle Services, Nashville)
- **RoseAnn Rakidzic** (Vehicle Services, Nashville)
- **Demi Smith** (Taxpayer Services, Nashville)
- **Stacy Yancey** (Taxpayer Services, Memphis)

## **XI. Contact the Department**

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### ***Nashville***

500 Deaderick Street  
Nashville, TN 37219  
615-253-0600

### ***Johnson City***

204 High Point Dr.  
Johnson City, TN  
37601

### ***Chattanooga***

1301 Riverfront Pkwy,  
Suite 203  
Chattanooga, TN 37402

### ***Memphis***

3510 Appling Rd.  
Bartlett, TN 38133

### ***Cookeville***

1100 England Dr.  
Suite 4A  
Cookeville, TN 38501

### ***Jackson***

225 Dr. Martin Luther  
King Jr. Dr., Suite 340  
Jackson, TN 38301

### ***Knoxville***

3711 Middlebrook Pike  
Knoxville, TN 37921



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