

Table. Local Government Impact Fees and Development Taxes in Tennessee

Year Authorized	County	City	Tax/Fee	Authorizing Legislation
2006	Bedford		School Facilities Tax	TCA 67-4-2901 et seq. (County Powers Relief Act)
1997	Cheatham	Ashland City	Adequate Facilities Tax	Private Acts of 1997, Chapter 52
1997	Cheatham	Kingston Springs	Adequate Facilities Tax	Private Acts of 1997, Chapter 54
1997	Cheatham	Pegram	Adequate Facilities Tax	Private Acts of 1997, Chapter 53
1997	Cheatham		Development Tax/Adequate Facilities Tax/Impact Fee	Private Acts of 1997, Chapter 28; Private Acts of 2000, Chapter 145; Private Acts of 2011, Chapter 20
1997	Cheatham		Adequate Facilities Tax	Private Acts of 1997, Chapter 89
1997	Cheatham		Adequate Facilities Tax	Private Acts of 1997, Chapter 68
1997	Cheatham		Adequate Facilities Tax	Private Acts of 1997, Chapter 69
1988	Davidson		Impact Fee	Public Chapter 1022, Acts of 1988 (TN Cooperative Public Facilities Financing Act; never levied; authorization repealed by the County Powers Relief Act)
2000	Dickson		Adequate Facilities Tax	Private Acts of 2000, Chapter 158; Private Acts of 2002, Chapter 162
2000	Fayette	Piperton	Adequate Facilities Tax	Private Acts of 2000, Chapter 146
2001	Fayette		Adequate Facilities Tax	Private Acts of 2001, Chapter 69; Private Acts of 2003, Chapter 38
2000	Hickman		Adequate Facilities Tax ("Land Development Privilege Tax")	Private Acts of 2000, Chapter 97
2003	Hickman		Adequate Facilities Tax ("Land Development Privilege Tax")	Private Acts of 2003, Chapter 21
2006	Jefferson		School Facilities Tax	TCA 67-4-2901 et seq. (County Powers Relief Act); Resolution 2007-35
2006	Loudon		School Facilities Tax	TCA 67-4-2901 et seq. (County Powers Relief Act)
2002	Macon		Adequate Facilities Tax	Private Acts of 2002, Chapter 172
2004	Macon		Development/Impact Fee	Private Acts of 2004, Chapter 138 (amended 2021)
1996	Marshall		Adequate Facilities Tax	Private Acts of 1996, Chapter 211
2000	Marshall		Adequate Facilities Tax	Private Acts of 2000, Chapter 157
2001	Marshall		Adequate Facilities Tax	Private Acts of 2001, Chapter 22; Private Acts of 2007, Chapter 61
1991	Maury		Adequate Facilities Tax	Private Acts of 1991, Chapter 118; Private Acts of 2000, Chapter 123
1994	Maury	Columbia	Impact Fee	Private Acts of 1994, Chapter 194
1988	Maury, Williamson	Spring Hill	Development Tax	Private Acts of 1988, Chapter 173; Ordinance 15-04
1988	Maury, Williamson	Spring Hill	Impact Fee	Private Acts of 1988, Chapter 176; Ordinance 94-02
2004	Montgomery		Adequate Facilities Tax	Private Acts of 2004, Chapter 90
1991	Robertson	White House	Impact Fee	TCA 6-2-201 (Mayor Aldermanic)
1996	Robertson		Adequate Facilities Tax	Private Acts of 1996, Chapter 213
1991	Rutherford	La Vergne	Impact Fee	TCA 6-2-201 (Mayor Aldermanic)
1996	Rutherford		Development Tax	Private Acts of 1996, Chapter 215
1999	Rutherford	Smyrna	Impact Fee	Private Acts of 1999, Chapter 42; Private Acts of 2000, Chapter 68
1989	Sevier	Gatlinburg	Impact Fee	Private Acts of 1989, Chapter 56
1990	Sevier	Gatlinburg	Impact Fee	Private Acts of 1990, Chapter 167
1999	Sumner		Adequate Facilities Tax	Private Acts of 1999, Chapter 57
2003	Sumner, Robertson	Portland	Impact Fee	Private Acts of 2003, Chapter 31
2000	Trousdale		Adequate Facilities Tax	Private Acts of 2000, Chapter 71 (superceded in 2006 with adoption of the school facilities tax authorized by the County Powers Relief Act of 2006)
2006	Trousdale		School Facilities Tax	TCA 67-4-2901 et seq. (County Powers Relief Act)
1987	Williamson	Brentwood	Impact Fee	Private Acts of 1987, Chapter 115
1987	Williamson	Brentwood	Adequate Facilities Tax	Private Acts of 1987, Chapter 119
1987	Williamson	Brentwood	Privilege Tax	Private Acts of 1987, Chapter 86
1987	Williamson	Fairview	Impact Fee	Private Acts of 1987, Chapter 116
1987	Williamson	Fairview	Adequate Facilities Tax	Private Acts of 1987, Chapter 121
1988	Williamson	Fairview	Adequate Facilities Tax	Private Acts of 1988, Chapter 150
1987	Williamson	Franklin	Impact Fee	Private Acts of 1987, Chapter 117; Ord. No. 2000-24
1987	Williamson	Franklin	Adequate Facilities Tax	Private Acts of 1987, Chapter 114
1987	Williamson		Adequate Facilities Tax	Private Acts of 1987, Chapter 113
1987	Williamson		Adequate Facilities Tax	Private Acts of 1987, Chapter 118; Private Acts of 1990, Chapter 173; Private Acts of 1991, Chapter 121
1987	Williamson		Impact Fee	Private Acts of 1987, Chapter 120
1991	Williamson	Nolensville	Impact Fee	TCA 6-2-201 (Mayor Aldermanic); Ord. #07-12, June 2007
1997	Williamson	Nolensville	Adequate Facilities Tax	Private Acts of 1997, Chapter 100
1998	Williamson	Fairview	Adequate Facilities Tax	Private Acts of 1998, Chapter 150
1998	Wilson	Mt. Juliet	Impact Fee	Private Acts of 1998, Chapter 965
2003	Wilson		Adequate Facilities Tax	Private Acts of 2003, Chapter 60; Private Acts of 2007, Chapter 22

Sources: Tennessee Code Annotated, Private Acts, Local Resolutions and Ordinances, and TACIR 2004, "Financing Growth."

Note: The following counties meet the population growth requirements of the County Powers Relief Act of 2006 for authorization to levy the adequate facilities tax authorized by the Act: Bedford, Bledsoe, Blount, Cannon, Cheatham, Chester, Cumberland, DeKalb, Dickson, Fayette, Grainger, Hardeman, Hawkins, Hickman, Jefferson, Johnson, Lewis, Loudon, Macon, Marshall, Maury, Meigs, Monroe, Montgomery, Moore, Putnam, Robertson, Rutherford, Sequatchie, Sevier, Smith, Stewart, Sumner, Tipton, Trousdale, Union, Wayne, Williamson, and Wilson.