

## INSTRUCTIONS FOR THE PREPARATION OF THE TENNESSEE SALES AND USE TAX RETURN

(NOTE: These instructions apply to Tennessee's sales and use tax return for periods beginning on or after July 1, 2016.)

The due date for the sales and use tax return is the **20<sup>th</sup> of the month** following the end of the reporting period. Payment of the amount shown on **Line 19** is to be made to the Tennessee Department of Revenue, Andrew Jackson State Office Building, Nashville, Tennessee 37242.

### PAGE ONE INSTRUCTIONS

**Line 1.** Enter the amount of all sales. Include: (a) cash sales, (b) credit sales, (c) conditional sales, (d) sales exempt from tax, (e) leases and rentals of tangible personal property, (f) telecommunications, (g) charges for fabricating personal property for consumers, and (h) taxable services. EXCLUDE: The amount of sales tax collected or accrued.

**Line 2.** Enter the cost of all tangible personal property which was purchased from a dealer without the payment of sales or use tax that was not resold, but used and consumed in the conduct of business. Do not enter the cost of items remaining in inventory for resale.

**Line 3.** Enter the cost of all tangible personal property purchased or imported from out-of-state, including online purchases, for use and consumption in Tennessee where no Tennessee sales tax was paid to the supplier at time of purchase. Do not include items purchased from out-of-state that are to be resold in the conduct of business.

**Line 4.** Enter the fair market value of tangible personal property fabricated, produced, compounded, or severed from the earth for use in Tennessee. In addition, the purchase price or fair market value, whichever is greater, of all property furnished to, or used by, a contractor when a sales or use tax has not been previously paid must be included.

**Line 5.** Add Lines 1, 2, 3, and 4.

**Line 6.** Enter the total amount from Page 2, Schedule A, Line K. Exemptions may be disallowed if not detailed as indicated in the appropriate category in Schedule A. (See instructions for Schedule A.)

**Line 7.** Subtract Line 6 from Line 5.

**Line 8.** Multiply the amount on Line 7 by the state sales tax rate shown on your return and enter the amount on Line 8.

**Line 9.** Multiply the amount on Page 2, Schedule A, Line A by 5.00% and enter that amount on Line 9. (See instructions for Schedule A, Line A.)

**Line 10.** Multiply the amount on Line 7 by the local tax rate shown on your return. If the return reflects zero local tax and the taxpayer has no physical presence in Tennessee, the taxpayer must collect 2.25%. If adjustments to the local tax are necessary, complete Page 2, Schedule B.

**Line 11.** Add any tax collected in excess of that shown on Lines 8, 9, and 10, after exclusion of the use tax.

**Line 12.** Enter the amount from Page 2, Schedule C, Line 7. (See instructions for Schedule C.)

**Line 13.** Enter the amount from Page 2, Schedule C, Line 10. (See instructions for Schedule C.)

**Line 14.** Add Lines 8, 9, 10, 11, 12, and 13.

**Line 15.** If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

**Line 16.** When the return is late at the time of filing, enter 5% of Line 14 for 1-30 days late, 10% for 31-60 days late, and so on until a maximum of 25% of Line 14 is reached for returns that are more than 120 days late. When a credit balance is shown on a return that is late at the time of filing, first deduct Line 15 from Line 14 and calculate the penalty charges on the net amount after the credit deduction. For example, if Line 14 were \$500 and Line 15 were \$100, the penalty would be calculated on \$400. The minimum penalty is \$15, even when the return reflects no tax due but is late filed.

**Line 17.** Interest is figured at the rate indicated per year on the amount of tax due from Line 14 (or on the net of Line 15 from Line 14 when a credit is present) from the due date of the return until the late filed return is postmarked.

**Line 18.** Multiply the number of prepaid E911 transactions made by \$1.16. Subtract the 3% administrative fee. Enter the result.

**Line 19. TOTAL DUE.** When the return is **timely filed**, deduct Line 15 from Line 14 and add Line 18. On **late filed returns**, deduct Line 15 from Line 14, and add amounts calculated on Lines 16, 17, and 18.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Parkway Suite 203	Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road Bartlett, TN	Andrew Jackson Building 500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.

[www.tn.gov/revenue](http://www.tn.gov/revenue)

## SCHEDULE A – EXEMPT TRANSACTIONS

The law provides for the deduction from gross sales and purchases those items specifically exempt from tax. Schedule A is used to identify these items. Schedule A, Line A, is also used to identify the total food sales subject to the 5.00% state tax rate. Any amount claimed as an exemption on Page 1, Line 6 must be itemized on this schedule.

**Line A.** Include all sales of food and food ingredients that are subject to the 5.00% state tax rate. **Add this amount to Schedule B, Line 2.**

**Line B.** Include all sales which were made to vendors or other establishments for resale, or for rental or leasing, and sales of items to be used in processing for sale. These transactions must be supported by valid certificates of resale, to be retained in the dealer's files.

**Line C.** Enter sales of items paid for with Supplemental Nutrition Assistance Program (SNAP) Benefit Security Cards or EBT cards.

**Line D.** Enter all sales to the federal government, the State of Tennessee, its political subdivisions, and sales to qualified institutions such as churches, nonprofit schools, hospitals, homes for the aged, and orphanages. Dealers must retain exemption certificates to support exemptions for sales to tax-exempt purchasers.

**Line E.** Enter amount of taxable items voluntarily returned by the purchaser which have been included in Gross Sales on this or a previous return and for which full credit is given to the purchaser. Do not include repossessions.

**Line F.** Enter sales of industrial machinery, research and development machinery, and agricultural items which have been sold to qualified tax-exempt purchasers. Dealers must retain exemption certificates to support tax-exempt sales to qualified manufacturers, qualified researchers, and qualified farmers, nursery operators, and timber harvesters.

**Line G.** Deduct those sales originating in Tennessee where the purchaser takes possession outside of Tennessee for use or consumption outside this state. Also deduct sales of motor vehicles and trailers delivered out-of-state by dealers; sales of motor vehicles and boats removed by non-resident purchasers within three (3) days; and sales of aircraft removed by non-resident purchasers within fifteen (15) days. Dealers must retain affidavits to support non-resident removal of vehicles, boats, and aircraft.

**Line H.** Enter that portion of the unpaid principle balances due on tangible personal property repossessed from the customer in excess of \$500. (See instructions for Schedule B, Lines 2 and 6, below.)

**Line I.** Enter deductions not included elsewhere on Schedule A. Include taxable sales subject to special state tax rates such as water and energy fuel sold to qualified manufacturers. Do not include food sales, trade discounts, or manufacturer's coupons. Include: deductions related to sales of manufactured homes; aviation fuel; allowances for trade-in items; cash discounts given when tax was paid on the gross amount or a previous return; gasoline sales; sales of food paid for with WIC vouchers, and sales of items specifically exempted by law, such as prescription drugs, prescription mobility enhancing equipment, kerosene dispensed at a blocked pump, and other such items.

**Line J.** Enter the total amount of sales not subject to tax during the annual July Sales Tax Holiday.

**Line K.** Add the amounts appearing on Lines A through J and enter on this line. This total must also be entered on Page 1, Line 6 of the return.

## SCHEDULE B – COMPUTATION OF LOCAL SALES AND USE TAX

Use this schedule if local taxable sales do not equal state taxable sales. (This will occur if transactions include energy fuel sales, "single article" sales subject to a maximum local tax, food or food ingredients subject to the state tax rate of 5.00%, or other items requiring an adjustment of tax.)

**Line 1.** Enter net taxable sales from Page 1, Line 7.

**Line 2.** Add items used and subject to local tax on which state tax only has been paid to supplier. Add the amount of food sales from Schedule A, Line A. Add amounts that exceed the single article base on returned merchandise included in Schedule A, Line E. Also, add amount shown on Schedule A, Line H for repossessions. (See instructions for Schedule B, Line 6.) Also add other deductions taken in Schedule A, for state tax purposes that are not deductible for local tax purposes.

**Line 3.** Add Lines 1 and 2.

**Line 4.** Enter the total of the amounts in excess of the maximum on each single article sold which have not been deducted elsewhere. Also, enter any amounts in excess of the maximum per single article purchased and reported for use tax on this return. (See Page 1, Line 10 for the single article tax base.)

**Line 5.** Enter energy fuel sales not included elsewhere on the return. Include only taxable sales of energy fuel subject to full state tax.

**Line 6.** Enter other qualified local tax deduction amounts not reported on Lines 4 and 5. Include taxable sales of specified digital products subject to 2.5% local tax rate. A deduction may be taken on this line to receive credit of a portion of the local option tax previously paid on repossessed tangible personal property.

**Line 7.** Deduct the total of the entries on Lines 4, 5, and 6 from the amount on Line 3. Enter the result on this line. This becomes the base for the local option tax.

## SCHEDULE C – STATE SINGLE ARTICLE TAX AND SPECIAL RATES ON ENERGY, WATER, & SPECIFIED DIGITAL PRODUCTS

**Line 1.** Enter the total sales from \$1,601 through \$3,200 on the sales price of all single articles sold.

**Line 2.** Multiply the amount on Schedule C, Line 1 by 2.75% (.0275) and enter the result.

**Line 3.** Enter taxable amount of sales of water subject to the reduced state tax rate of 1% and the local tax rate of ½ of 1% (.005) sold to qualified manufacturers. Manufacturers that did not pay tax to their suppliers must enter purchases of water subject to the reduced industrial tax rates. Also, see Schedule C, Line 8.

**Line 4.** Enter 1% of Line 3.

**Line 5.** Enter taxable amount of sales of energy fuel subject to the reduced state tax rate of 1.5% sold to qualified manufacturers. Manufacturers that did not pay tax to their suppliers must enter purchases of energy fuel subject to the reduced industrial rate.

**Line 6.** Enter 1.5% of Line 5.

**Line 7.** Enter the total of Lines 2, 4, and 6 on this line and on Page 1, Line 12.

**Line 8.** Water local tax industrial rate – Multiply the amount on Schedule C, Line 3 by ½ of 1% (.005) and enter.

**Line 9.** Specified digital products local tax rate – Include on the blank line the amount of taxable sales of specialized digital products. Multiply the taxable sales amount by 2.50% and enter the local tax amount on Schedule C, Line 9.

**Line 10.** Add the amounts on Lines 8 and 9. Enter the amount here and on Page 1, Line 13, reverse side.



STATE OF TENNESSEE  
DEPARTMENT OF REVENUE  
ANDREW JACKSON STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37242

## Local Option Sales and Use Tax on Single Articles

Updated: September 24, 2012

Tennessee Code Annotated Section 67-6-702 and Revenue Rule 1320-5-2-.06 provide for a maximum local option sales or use tax on the sales of articles of tangible personal property. This maximum amount is calculated by multiplying the maximum base amount by the local rate of tax. Local governments can change the maximum base amount by resolution, with the local rate of tax only being changed by referendum.

To determine the amount of local tax, multiply the sales price of a single article, up to the local tax base for the local jurisdiction, times its local rate of tax. If the sales price of the single article exceeds the local base amount (usually \$1,600), the local sales tax will not apply to any portion of the sales price that exceeds the local base amount for that local jurisdiction.

**Example:** A sale occurs in Bradley County. Bradley County's local option tax rate is 2.75% and applies only to the first \$1,600 per single article. The item purchased is sold for \$3,000. The local tax is calculated as follows:

<b>\$1,600</b>	<b>only \$1,600</b> , the maximum amount allowable of the \$3,000 price
<b>x 2.75%</b>	the local rate of tax
<b>\$44.00</b>	the total maximum local tax

Generally, a "single article" of tangible personal property is defined as any unit, exclusive of any accessories, extra parts, etc. and the data which is capable of being sold as an independent unit, or as a common unit of measure, a regular billing, or other obligation. Examples are motor vehicles, boats, televisions, large machinery and equipment, or anything that is preassembled or self-contained from the manufacturer. Invoiced totals or line item entries containing many units are not single articles. A lease of one article is considered a single article for maximum local tax purposes.

**For motor vehicle, boat, and factory manufactured home dealers only:** Dealer installed accessories for motor vehicles, boats, and factory manufactured homes are specifically named in the law as part of the single article and will not be taxed separately on the local option tax. However, dealer installed accessories on other single articles, such as machinery and equipment, airplanes, etc. will not be considered as part of the single article and will be taxed separately on the local option tax. Additionally, a boat trailer is considered to be a separate single article.

Extended warranties, repair, and maintenance agreements on tangible personal property are taxable services, not a part of the single article of tangible personal property and will be taxed separately. Charges for taxable services cannot, by definition qualify for the single article limitation and must be taxed at the state and local tax rate for the entire sales price of the service.

**Special Note:** Morristown, Tennessee has a local \$1,600 maximum tax base within its city limits, while the rest of Hamblen County has a \$300 base.

## Local Sales Tax Bases and Rates With Effective Dates of Last Rate Change

County	Effective Date	Base	Rate	County	Effective Date	Base	Rate
Anderson	7/2006	\$1,600	2.75%	Lauderdale	1/1995	\$1,600	2.75%
Bedford	8/2001	\$1,600	2.75%	Lawrence	3/1996	\$1,600	2.75%
Benton	1/1997	\$1,600	2.75%	Lewis	7/1997	\$1,600	2.50%
Bledsoe	2/1991	\$1,600	2.25%	Lincoln	5/1992	\$1,600	2.50%
Blount	8/1983	\$1,600	2.25%	Loudon*	7/1998	\$1,600	2.00%
Bradley	7/2009	\$1,600	2.75%	McMinn	8/1983	\$1,600	2.00%
Campbell*	9/1983	\$1,600	2.25%	McNairy	9/1983	\$1,600	2.25%
Cannon	9/1983	\$1,600	1.75%	Macon	10/1983	\$1,600	2.25%
Carroll	10/1997	\$1,600	2.75%	Madison	10/1983	\$1,600	2.75%
Carter	1/2009	\$1,600	2.75%	Marion	5/2006	\$1,600	2.75%
Cheatham*	10/1983	\$1,600	2.25%	Marshall	12/1983	\$1,600	2.25%
Chester	6/1995	\$1,600	2.75%	Maury	8/1983	\$1,600	2.25%
Claiborne	10/1983	\$1,600	2.25%	Meigs	10/1983	\$1,600	2.00%
Clay	11/1999	\$1,600	2.75%	Monroe	9/1983	\$1,600	2.25%
Cocke	3/1988	\$1,600	2.75%	Montgomery	1/1989	\$1,600	2.50%
Coffee	4/2007	\$1,600	2.75%	Moore	9/1988	\$1,600	2.50%
Crockett	6/1996	\$1,600	2.75%	Morgan*	9/1983	\$1,600	2.00%
Cumberland	9/1999	\$1,600	2.75%	Obion	5/2000	\$1,600	2.75%
Davidson	10/1983	\$1,600	2.25%	Overton	8/1997	\$1,600	2.50%
Decatur	2/1998	\$1,600	2.50%	Perry	1/1998	\$1,600	2.50%
Dekalb	7/2007	\$1,600	2.75%	Pickett	1/1999	\$1,600	2.75%
Dickson	10/2001	\$1,600	2.75%	Polk	3/1984	\$1,600	2.25%
Dyer	4/2001	\$1,600	2.75%	Putnam	7/1999	\$1,600	2.75%
Fayette	9/1983	\$1,600	2.25%	Rhea	10/2008	\$1,600	2.75%
Fentress	10/1992	\$1,600	2.50%	Roane*	9/1983	\$1,600	2.50%
Franklin	10/1986	\$1,600	2.25%	Robertson	8/2007	\$1,600	2.75%
Gibson*	5/2012	\$1,600	2.75%	Rutherford	7/2000	\$1,600	2.75%
Giles	7/1998	\$1,600	2.50%	Scott	11/1984	\$1,600	2.25%
Grainger	7/1994	\$1,600	2.75%	Sequatchie	7/1988	\$1,600	2.25%
Greene	5/2000	\$1,600	2.75%	Sevier	7/2009	\$1,600	2.75%
Grundy	9/1977	\$333	2.25%	Shelby	9/1983	\$1,600	2.25%
Hamblen	7/2009	\$300	2.75%	Smith	5/2000	\$1,600	2.75%
Hamilton	7/2004	\$1,600	2.25%	Stewart*	11/1999	\$1,600	2.25%
Hancock	1/1983	\$375	2.00%	Sullivan*	9/1983	\$1,600	2.25%
Hardeman	7/2002	\$1,600	2.75%	Sumner*	10/1983	\$1,600	2.25%
Hardin	11/1997	\$1,600	2.50%	Tipton*	9/1983	\$1,600	2.25%
Hawkins	10/1988	\$1,600	2.75%	Trousdale	12/1983	\$1,600	2.25%
Haywood	10/1998	\$1,600	2.75%	Unicoi	12/2004	\$1,600	2.75%
Henderson	10/1997	\$1,600	2.75%	Union	2/2005	\$1,600	2.25%
Henry	8/1988	\$1,600	2.25%	Van Buren	1/1990	\$1,600	2.75%
Hickman	7/2003	\$1,600	2.75%	Warren	4/2004	\$1,600	2.75%
Houston	10/1986	\$1,600	2.75%	Washington	7/1994	\$1,600	2.50%
Humphreys*	10/2011	\$1,600	2.75%	Wayne	10/1998	\$1,600	2.75%
Jackson	5/2000	\$1,600	2.75%	Weakley	7/1998	\$1,600	2.75%
Jefferson	10/2008	\$1,600	2.75%	White	9/1983	\$1,600	2.25%
Johnson	11/1987	\$1,600	1.50%	Williamson*	4/1991	\$1,600	2.25%
Knox	7/1983	\$1,600	2.25%	Wilson	11/1993	\$1,600	2.25%
Lake	3/1997	\$1,600	2.75%				

**Note:** Counties shown with an asterisk (\*) have cities in their jurisdiction that have exercised their right to levy an increase above the county rate. The combined rate cannot exceed the combined maximum rate of 2.75%. See the Department of Revenue's Web site, [www.Tennessee.com/Revenue](http://www.Tennessee.com/Revenue) for a complete list of these cities.



**TENNESSEE DEPARTMENT OF REVENUE**  
**March 1, 2017**

Alphabetical list of Tennessee cities indicating applicable local sales tax rates. Rates listed for the cities include the county tax rate and any city imposed tax rate. In order to determine the county in which a city is located, compare the code number with the alphabetical county listing on page 4. Multiple listings of a city indicate that the city is located in more than one county.

Cities & Post Offices	Tax Rate	Effective Date	County Code	Cities & Post Offices	Tax Rate	Effective Date	County Code	Cities & Post Offices	Tax Rate	Effective Date	County Code
ADAIR	2.75%	0789	57	BUFFALO VALLEY	2.75%	0799	71	CUMBERLAND GAP	2.25%	0983	13
ADAMS	2.75%	0807	74	BULLS GAP	2.75%	1088	37	CUNNINGHAM	2.50%	0189	63
(1) ADAMSVILLE	2.75%	0115	55	BUMPUS MILLS	2.25%	0777	81	CYPRESS INN	2.75%	1098	91
(a) ADAMSVILLE	2.75%	1015	36	BURLISON	2.25%	0578	84				
AFTON	2.75%	0500	30	BURNS	2.75%	1001	22	DANDRIDGE	2.75%	1008	45
ALAMO	2.75%	0696	17	BUTLER	1.50%	0369	46	DARDEN	2.75%	1097	39
ALCOA	2.75%	1012	05	BYBEE	2.75%	0388	15	DAYTON	2.75%	1008	72
ALEXANDRIA	2.75%	0707	21	BYRDSTOWN	2.75%	0199	69	DECATUR	2.00%	0778	61
ALGOOD	2.75%	0799	71					DECATURVILLE	2.50%	0298	20
ALLARDT	2.50%	1092	25	CALHOUN	2.00%	0578	54	DECHERD	2.25%	1286	26
ALLONS	2.50%	0897	67	CAMDEN	2.75%	0197	03	DEER LODGE	2.00%	0780	65
ALLRED	2.50%	0897	67	CAMPAIGN	2.75%	0404	89	DELANO	2.25%	0784	70
ALPINE	2.50%	0897	67	CARTHAGE	2.75%	0199	80	DEL RIO	2.75%	0388	15
ALTAMONT	2.25%	0977	31	CARYVILLE	2.25%	0784	07	DELROSE	2.50%	0592	52
ANDERSONVILLE	2.75%	0706	01	CASTALIAN SPRINGS	2.25%	1283	83	DENMARK	2.75%	0789	57
ANTIOCH	2.25%	1080	19	CEDAR GROVE	2.75%	1097	09	DENVER	2.25%	0883	43
APISON	2.25%	0704	33	CEDAR HILL	2.75%	0807	74	DICKSON	2.75%	1001	22
(b) ARDMORE	2.50%	0798	28	CELINA	2.75%	1199	14	DIXON SPRINGS	2.75%	0500	80
(b) ARDMORE	2.50%	0113	52	CENTERTOWN	2.75%	0404	89	(9) DOVER	2.75%	0596	81
(2) ARLINGTON	2.75%	1012	79	CENTERVILLE	2.75%	0703	41	DOWELLTOWN	2.75%	0707	21
ARRINGTON	2.25%	0491	94	CHAPEL HILL	2.25%	1178	59	DOYLE	2.25%	0185	93
ARTHUR	2.25%	0983	13	CHAPMANSBORO	2.25%	0776	11	DRESDEN	2.75%	0798	92
(3) ASHLAND CITY	2.75%	0198	11	CHARLESTON	2.75%	0709	06	DRUMMONDS	2.25%	0578	84
ATHENS	2.00%	0977	54	CHARLOTTE	2.75%	1001	22	DUCK RIVER	2.75%	0703	41
(4) ATOKA	2.75%	1113	84	CHATTANOOGA	2.25%	1096	33	DUCKTOWN	2.25%	0784	70
ATWOOD	2.75%	1097	09	CHESTNUT MOUND	2.75%	0500	80	DUFF	2.25%	0784	07
AUBURNTOWN	1.75%	0176	08	CHEWALLA	2.25%	0979	55	DUKEDOM	2.75%	0798	92
				CHRISTIANA	2.75%	0700	75	(10) DUNLAP	2.75%	1015	77
BAILEYTON	2.75%	0500	30	CHUCKEY	2.75%	0500	30	DYER	2.75%	0512	27
BANEBERRY	2.75%	1008	45	CHURCH HILL	2.75%	1088	37	DYERSBURG	2.75%	0690	23
(5) BARTLETT	2.75%	1012	79	CLAIRFIELD	2.25%	0983	13				
BATH SPRINGS	2.50%	0798	20	CLARKRANGE	2.50%	1092	25	EADS	2.25%	0184	79
BAXTER	2.75%	0799	71	CLARKSBURG	2.75%	1097	09	EAGAN	2.25%	0983	13
BEAN STATION	2.75%	0397	29	CLARKSVILLE	2.50%	0189	63	EAGLEVILLE	2.75%	0700	75
BEECH BLUFF	2.75%	0789	57	CLEVELAND	2.75%	0509	06	EAST RIDGE	2.25%	0298	33
BEECH GROVE	2.75%	0407	16	CLIFTON	2.75%	1098	91	EASTVIEW	2.25%	0979	55
BEERSHEBA SPRINGS	2.25%	0977	31	CLINTON	2.75%	0187	01	EATON	2.75%	0512	27
BELFAST	2.25%	1178	59	COALFIELD	2.00%	0780	65	EIDSON	2.75%	0189	37
BELL BUCKLE	2.75%	0801	02	COALMONT	2.25%	0977	31	ELBRIDGE	2.75%	0500	66
BELLE MEADE	2.25%	1080	19	COKERCREEK	2.25%	1080	62	ELIZABETHTON	2.75%	1008	10
BELLS	2.75%	0696	17	COLLEGEDALE	2.25%	0501	33	ELGIN	2.25%	0783	76
BELVIDERE	2.25%	1286	26	COLLEGE GROVE	2.25%	0491	94	ELKTON	2.50%	0798	28
(6) BENTON	2.75%	0108	70	(7) COLLIERVILLE	2.75%	1012	79	ELLENDALE	2.25%	0184	79
BERRY HILL	2.25%	1080	19	COLLINWOOD	2.75%	1098	91	ELMWOOD	2.75%	0500	80
BETHEL SPRINGS	2.25%	0979	55	COLUMBIA	2.25%	1283	60	ELORA	2.50%	0592	52
BETHPAGE	2.25%	1283	83	COMO	2.75%	0715	40	EMORY GAP	2.50%	0189	73
BIG ROCK	2.25%	0777	81	CONASAUGA	2.25%	0784	70	ENGLEWOOD	2.00%	0578	54
BIG SANDY	2.75%	0197	03	COOKEVILLE	2.75%	0799	71	(c) ENVILLE	2.75%	0695	12
BIRCHWOOD	2.25%	1072	33	COOPERTOWN	2.75%	0807	74	(c) ENVILLE	2.25%	0979	55
BLAINE	2.75%	0794	29	COPPERHILL	2.25%	0784	70	ERIN	2.75%	1086	42
BLOOMINGTON SPRINGS	2.75%	0799	71	CORDOVA	2.25%	0184	79	ERWIN	2.75%	0104	86
BLOUNTVILLE	2.25%	0483	82	CORNERSVILLE	2.25%	1178	59	ESTILL SPRINGS	2.25%	1286	26
BLUFF CITY	2.25%	0483	82	CORRYTON	2.25%	0189	47	ETHRIDGE	2.75%	0396	50
BOGOTA	2.75%	0191	23	COSBY	2.75%	0388	15	ETOWAH	2.00%	0578	54
BOLIVAR	2.75%	0702	35	COTTAGE GROVE	2.75%	0715	40	EVA	2.75%	0179	03
BON AQUA	2.75%	0703	41	COTTONTOWN	2.25%	1283	83	EVENSVILLE	2.75%	1008	72
BRADEN	2.25%	0182	24	COUNCE	2.75%	1015	36				
BRADFORD	2.75%	0512	27	(8) COVINGTON	2.75%	0302	84	(11) FAIRVIEW	2.75%	0404	94
BRADYVILLE	1.75%	0176	08	COWAN	2.25%	1286	26	FALL BRANCH	2.50%	0794	90
BRENTWOOD	2.25%	1080	19	CRAW ORCHARD	2.75%	0999	18	FARNER	2.25%	0784	70
BRENTWOOD	2.25%	0189	94	CRAWFORD	2.50%	0897	67	(d) FARRAGUT	2.25%	0189	47
BRIGHTON	2.25%	0578	84	CROCKETT MILLS	2.75%	0696	17	(d) FARRAGUT	2.00%	0705	53
BRISTOL	2.25%	1182	82	CROSS PLAINS	2.75%	0807	74	FAYETTEVILLE	2.50%	0592	52
BROWNSVILLE	2.75%	1098	38	CROSSVILLE	2.75%	0999	18	FINGER	2.25%	0979	55
BRUCETON	2.75%	1097	09	CRUMP	2.75%	1015	36	FINLEY	2.75%	0191	23
BRUNSWICK	2.25%	0184	79	CULLEOKA	2.25%	1283	60	FIVE POINTS	2.75%	0396	50
BRUSH CREEK	2.75%	0500	80	CUMBERLAND CITY	2.25%	0777	81	FLAG POINT	2.75%	1094	86
BUCHANAN	2.75%	0715	40	CUMBERLAND FURNACE	2.75%	1001	22	FLAT WOODS	2.50%	0197	68
BUENA VISTA	2.75%	1097	09								

Cities & Post Offices	Tax Rate	Effective Date	County Code	Cities & Post Offices	Tax Rate	Effective Date	County Code	Cities & Post Offices	Tax Rate	Effective Date	County Code
FLINTVILLE	2.50%	0592	52	IDLEWILD	2.75%	0512	27	(I) MCKENZIE	2.75%	1097	09
FOREST HILLS	2.25%	1080	19	INDIANMOUND	2.25%	0777	81	(I) MCKENZIE	2.25%	0715	40
FORT PILLOW	2.75%	0195	49	IRON CITY	2.75%	0396	50	(I) MCKENZIE	2.75%	0798	92
FOSTERVILLE	2.75%	0700	75	IRON CITY	2.75%	1098	91	MCLEMORESVILLE	2.75%	1097	09
FOWLKES	2.75%	0191	23	ISABELLA	2.25%	0784	70	MCMINNIVILLE	2.75%	0404	89
FRANKEWING	2.50%	0798	28					MACON	2.25%	0182	24
FRANKLIN	2.25%	0491	94	JACKS CREEK	2.75%	0695	12	MADISON	2.25%	1080	19
FRIENDSHIP	2.75%	0696	17	JACKSBORO	2.25%	0784	07	MADISONVILLE	2.25%	1080	62
FRIENDSVILLE	2.75%	0714	05	JACKSON	2.75%	0789	57	MANCHESTER	2.75%	0407	16
FRUITVALE	2.75%	0696	17	JAMESTOWN	2.50%	1092	25	MANSFIELD	2.75%	0715	40
GADSDEN	2.75%	0696	17	JASPER	2.75%	0506	58	MARTIN	2.75%	0798	92
GAINESBORO	2.75%	0500	44	JEFFERSONCITY	2.75%	1008	45	MARYVILLE	2.75%	0214	05
GALLATIN	2.25%	1283	83	JELLICO	2.25%	0784	07	MASCOT	2.25%	0189	47
GALLAWAY	2.25%	0182	24	JOELTON	2.25%	1080	19	MASON	2.25%	0578	84
GARLAND	2.25%	0578	84	(h)JOHNSON CITY	2.50%	0794	90	MAURY CITY	2.75%	0696	17
GATES	2.75%	0195	49	(h)JOHNSON CITY	2.75%	0109	10	MAYNARDVILLE	2.25%	0205	87
GATLINBURG	2.75%	0709	78	(h)JOHNSON CITY	2.25%	0388	82	MEDINA	2.75%	0100	27
GEORGETOWN	2.25%	0704	33	JONESBOROUGH	2.50%	0794	90	MEDON	2.75%	0789	57
(12)GERMANTOWN	2.75%	1012	79					MEMPHIS	2.25%	0283	79
GIBSON	2.75%	0512	27	KELSO	2.50%	0592	52	MERCER	2.75%	0789	57
GILT EDGE	2.25%	0578	84	(i)KENTON	2.75%	0199	66	MICHIE	2.25%	0979	55
GLADEVILLE	2.25%	1193	95	(i)KENTON	2.75%	0199	27	MIDDLETON	2.75%	0702	35
GLEASON	2.75%	0798	92	KIMBALL	2.75%	0506	58	MIDTOWN	2.50%	0799	73
(e)GOODLETTSVILLE	2.25%	1283	83	KIMMINS	2.50%	0797	51	MIDWAY	2.75%	0500	30
(e)GOODLETTSVILLE	2.25%	1080	19	(13)KINGSPORT	2.50%	0792	82	MILAN	2.75%	1094	27
GOODSPRING	2.50%	0798	28	(j) KINGSPORT	2.75%	1088	37	(m) MILLEDGEVILLE	2.75%	0695	12
GORDONSVILLE	2.75%	0100	80	KINGSTON	2.50%	0189	73	(m) MILLEDGEVILLE	2.75%	1015	36
(f)GRAND JUNCTION	2.25%	1090	24	(14)KINGSTONSPRINGS	2.75%	0598	11	(m) MILLEDGEVILLE	2.25%	0979	55
(f)GRAND JUNCTION	2.75%	0702	35	KNOXVILLE	2.25%	1188	47	(n) MILLERSVILLE	2.25%	1283	83
GRANDVIEW	2.75%	1008	72	KODAK	2.75%	0709	78	(n) MILLERSVILLE	2.75%	0807	74
GRANVILLE	2.75%	0500	44	KYLES FORD	2.00%	0183	34	MILLIGAN COLLEGE	2.75%	0109	10
GRAYSVILLE	2.75%	1008	72					(18) MILLINGTON	2.75%	1212	79
GREENBACK	2.00%	0798	53	LAAGER	2.25%	0977	31	MILTON	2.75%	0700	75
GREENBRIER	2.75%	0807	74	LACONIA	2.25%	0182	24	MINOR HILL	2.50%	0798	28
GREENFIELD	2.75%	0798	92	LAFAYETTE	2.25%	0784	56	MISTON	2.75%	0191	23
GREENEVILLE	2.75%	0500	30	LAFOLLETTE	2.25%	0784	07	MITCHELLVILLE	2.25%	1283	83
GRIMSLEY	2.50%	1092	25	LAGRANGE	2.25%	0182	24	MOHAWK	2.75%	0500	30
GRUETLI	2.25%	0977	31	(k)LAKE CITY	2.75%	0987	01	MONOVILLE	2.75%	0500	80
GRUETLI-LAAGER	2.25%	0780	31	(15)LAKE CITY	2.75%	0987	07	MONROE	2.50%	0897	67
GUILD	2.75%	0506	58	(16)LAKELAND	2.75%	1012	79	(o) MONTEAGLE	2.25%	0977	31
GUYS	2.25%	1186	55	LAKESITE	2.25%	0704	33	(o) MONTEAGLE	2.75%	0506	58
				LAKEWOOD	2.25%	1080	19	MONTEREY	2.75%	0799	71
HABERSHAM	2.25%	0784	07	LANCASTER	2.75%	0500	80	MOORESBURG	2.75%	1088	37
HALLS	2.75%	0195	49	LANCING	2.00%	0780	65	MORLEY	2.25%	0784	07
HAMPSHIRE	2.25%	1283	60	LASCASSAS	2.75%	0700	75	MORRIS CHAPEL	2.75%	1015	36
HAMPTON	2.75%	0109	10	LAUREL BLOOMERY	1.50%	0369	46	MORRISON	2.75%	0404	89
HARRIMAN	2.50%	0189	73	LAVERGNE	2.75%	0700	75	MORRISTOWN	2.75%	0808	32
HARRISON	2.25%	0704	33	LAVINIA	2.75%	1097	09	MOSCOW	2.25%	0182	24
HARROGATE	2.25%	0983	13	LAWRENCEBURG	2.75%	0396	50	MOSHEIM	2.75%	0500	30
HARTFORD	2.75%	0388	15	LEACH	2.75%	1097	09	MOSS	2.75%	1199	14
HARTSVILLE	2.25%	1076	85	LEBANON	2.25%	1193	95	MOUNTAIN CITY	1.50%	0369	46
HEISKELL	2.25%	0189	47	LENOIR CITY	2.00%	0688	53	MOUNTAIN HOME	2.50%	0794	90
HENDERSON	2.75%	0695	12	LENOX	2.75%	0191	23	MOUNT CARMEL	2.75%	1088	37
HENDERSONVILLE	2.25%	1283	83	LEOMA	2.75%	0396	50	MOUNT JULIET	2.25%	1083	95
HENNING	2.75%	0195	49	LEWISBURG	2.25%	1178	59	MOUNT PLEASANT	2.25%	1283	60
HENRY	2.75%	0715	40	LEXINGTON	2.75%	1097	39	MOUNT VERNON	2.25%	1080	62
HERMITAGE	2.25%	1080	19	LIBERTY	2.75%	0707	21	MULBERRY	2.50%	0592	52
HICKMAN	2.75%	0500	80	LIMESTONE	2.50%	0794	90	(19)MUNFORD	2.75%	1113	84
HICKORY VALLEY	2.75%	0702	35	LINDEN	2.50%	0197	68	MURFREESBORO	2.75%	0700	75
HICKORY WITHE	2.25%	0182	24	LIVINGSTON	2.50%	0897	67	NASHVILLE	2.25%	1080	19
HILHAM	2.50%	0897	67	LOBELVILLE	2.50%	0197	68	NEWBERN	2.75%	0191	23
HILLSBORO	2.75%	0407	16	LONE MOUNTAIN	2.25%	0983	13	NEWCOMB	2.25%	0784	07
HIXSON	2.25%	0704	33	LOOKOUT MT.	2.25%	0704	33	NEW HOPE	2.75%	0506	58
HOHENWALD	2.50%	0797	51	LORETTO	2.75%	0396	50	NEW JOHNSONVILLE	2.75%	1008	43
HOLLADAY	2.75%	0197	03	(17) LOUDON	2.50%	0197	53	NEWMARKET	2.75%	1008	45
HOLLOW ROCK	2.75%	1097	09	LOUISVILLE	2.75%	0714	05	NEW TAZEWELL	2.25%	0983	13
HORNBEAK	2.75%	0500	66	LOWLAND	2.75%	0709	32	NEWPORT	2.75%	0388	15
HORNSBY	2.75%	0702	35	LUPTON CITY	2.25%	0704	33	NIOTA	2.00%	0578	54
(g)HUMBOLDT	2.75%	0790	57	LURAY	2.75%	1097	39	NOLENSVILLE	2.25%	0896	94
(g)HUMBOLDT	2.75%	1191	27	LUTTRELL	2.25%	0205	87	NORENE	2.25%	1193	95
HUNTINGDON	2.75%	1097	09	LUTTS	2.75%	1098	91	NORMANDY	2.75%	0801	02
HUNTLAND	2.25%	1286	26	LYLES	2.75%	0703	41	NORRIS	2.75%	0706	01
HUNTSVILLE	2.25%	0783	76	LYNCHBURG	2.50%	1086	64	NUNNELLY	2.75%	0703	41
HURON	2.75%	1097	39	LYNNVILLE	2.50%	0798	28				
HURRICANEMILLS	2.75%	1011	43					OAKFIELD	2.75%	0789	57
				MCDONALD	2.75%	0709	06	OAK HILL	2.25%	1080	19
				MCEWEN	2.75%	0408	43				

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OAKLAND	2.25%	0182	24	RIPLEY	2.75%	0195	49	TALLASSEE	2.75%	0714	05
(20)OAK RIDGE	2.75%	0187	73	RIVES	2.75%	0500	66	TAZEWELL	2.25%	0983	13
(p)OAK RIDGE	2.75%	1004	01	ROANMOUNTAIN	2.75%	0109	10	TELFORD	2.50%	0794	90
OAKDALE	2.00%	0780	65	ROBBINS	2.25%	0783	76	TELLICO PLAINS	2.25%	1080	62
OBION	2.75%	0500	66	ROCK ISLAND	2.75%	0404	89	TEN MILE	2.00%	0778	61
OCOEE	2.25%	0784	70	ROCKFORD	2.75%	0714	05	TENNESSEE RIDGE	2.75%	1086	42
OLDFORT	2.25%	0784	70	ROCKVALE	2.75%	0700	75	THOMPSONS STATION	2.25%	0491	94
OLD HICKORY	2.25%	1080	19	ROCKWOOD	2.50%	0189	73	THORN HILL	2.75%	0794	29
OLIVEHILL	2.75%	1015	36	ROGERSVILLE	2.75%	1088	37	THREE WAY	2.75%	0799	57
(q)OLIVER SPRINGS	2.75%	0803	01	ROSSVILLE	2.25%	0182	24	TIGRETT	2.75%	0191	23
(21)OLIVER SPRINGS	2.75%	0803	65	RUSSELLVILLE	2.75%	0709	32	TIPTON	2.25%	0578	84
(21)OLIVER SPRINGS	2.75%	0803	73	RUTHERFORD	2.75%	0512	27	TIPTONVILLE	2.75%	0397	48
ONEIDA	2.25%	0183	76	RUTLEDGE	2.75%	0794	29	TOONE	2.75%	0702	35
ONLY	2.75%	0703	41					TOWNSEND	2.75%	0714	05
OOLTEWAH	2.25%	0704	33	ST. ANDREWS	2.25%	1286	26	TRACY CITY	2.25%	0977	31
ORLINDA	2.75%	0807	74	ST. BETHLEHEM	2.50%	0189	63	TRADE	1.50%	0369	46
ORME	2.75%	0506	58	ST JOSEPH	2.75%	0396	50	TREADWAY	2.00%	0183	34
OZONE	2.75%	0999	18	SALE CREEK	2.25%	0704	33	TRENTON	2.75%	1294	27
				SALTILLO	2.75%	1015	36	TREZEVAULT	2.75%	1097	09
PALL MALL	2.50%	1092	25	SAMBURG	2.75%	0500	66	(y)TRIMBLE	2.75%	0191	23
PALMYRA	2.50%	0189	63	SANTA FE	2.25%	1283	60	(y)TRIMBLE	2.75%	0500	66
PALMER	2.25%	0977	31	SARDIS	2.75%	1097	39	TROY	2.75%	0500	66
PALMERSVILLE	2.75%	0798	92	SAULSBURY	2.75%	0702	35	(z)TULLAHOMA	2.25%	1286	26
PARIS	2.75%	0715	40	SAVANNAH	2.75%	1015	36	(z)TULLAHOMA	2.75%	0407	16
PARROTTSVILLE	2.75%	0388	15	(u)SCOTTS HILL	2.50%	0298	20	TURTLETOWN	2.25%	0784	70
PARKERS CROSSROADS	2.75%	1097	39	(u)SCOTTS HILL	2.75%	1097	39	TUSCULUM	2.75%	0500	30
PARSONS	2.50%	0298	20	SELMER	2.25%	0979	55				
(22)PEGRAM	2.75%	1003	11	SEQUATCHIE	2.75%	0506	58	UNICOI	2.75%	1204	86
PELHAM	2.25%	0977	31	SEVIERVILLE	2.75%	0709	78	UNION CITY	2.75%	0200	66
PERSIA	2.75%	1088	37	SEWANEE	2.25%	1286	26	UNIONVILLE	2.75%	0801	02
(r)PETERSBURG	2.50%	0592	52	SEYMOUR	2.75%	0709	78				
(r)PETERSBURG	2.25%	1178	59	SHADY VALLEY	1.50%	0369	46	VANLEER	2.75%	1001	22
PETROS	2.00%	0780	65	SHARON	2.75%	0798	92	VIOLA	2.75%	0404	89
PHILADELPHIA	2.00%	0798	53	SHARPS CHAPEL	2.25%	1088	87	VONORE	2.25%	1080	62
PICKWICK DAM	2.75%	1015	36	SHAWANEE	2.25%	0983	13				
PIGEON FORGE	2.75%	0709	78	SHELBYVILLE	2.75%	0801	02	WALDEN	2.25%	1299	33
PIKEVILLE	2.25%	1177	04	SHERWOOD	2.25%	1286	26	WALLAND	2.75%	0714	05
PINEY FLATS	2.25%	0483	82	SHILOH	2.75%	1015	36	WALLING	2.25%	0185	93
PINSON	2.75%	0789	57	SIGNAL MOUNTAIN	2.25%	0899	33	(27) WARTBURG	2.75%	0189	65
PIONEER	2.25%	0784	07	(v)SILERTON	2.75%	0695	12	WARTRACE	2.75%	0801	02
(23)PIPERTON	2.75%	0415	24	(v)SILERTON	2.75%	0702	35	WASHBURN	2.75%	0794	29
PITTMAN CENTER	2.75%	0709	78	SILVER POINT	2.75%	0799	71	(aa) WATAUGA	2.75%	0109	10
PITTSBURG LANDING	2.75%	1015	36	SLAYDEN	2.75%	1001	22	(aa) WATAUGA	2.50%	1095	90
PLAINVIEW	2.25%	0205	87	SMARTT	2.75%	0404	89	WATERTOWN	2.25%	1193	95
PLEASANT HILL	2.75%	0999	18	SMITHVILLE	2.75%	0707	21	WATTSBARDAM	2.75%	1008	72
PLEASANT SHADE	2.75%	0500	80	SMYRNA	2.75%	0700	75	WAVERLY	2.75%	0197	43
PLEASANT VIEW	2.25%	0896	11	SNEEDVILLE	2.00%	0183	34	WAYNESBORO	2.75%	1098	91
PLEASANTVILLE	2.75%	0703	41	SODDY DAISY	2.25%	0803	33	WESTEL	2.75%	0999	18
POCAHONTAS	2.75%	0702	35	SOMERVILLE	2.25%	0182	24	WESTMORELAND	2.25%	1283	83
(s)PORTLAND	2.25%	1283	83	SOUTH CARTHAGE	2.75%	0500	80	WESTPOINT	2.75%	0396	50
(s)PORTLAND	2.75%	0807	74	SOUTH FULTON	2.75%	0500	66	WESTPORT	2.75%	1097	09
POSTELLE	2.25%	0784	70	SOUTH PITTSBURG	2.75%	0506	58	WHITE BLUFF	2.75%	1001	22
POWDER SPRINGS	2.75%	0794	29	SOUTH SIDE	2.50%	0189	63	WHITE HOUSE	2.75%	0199	74
POWELL	2.25%	0189	47	SPARTA	2.25%	0185	93	(28) WHITE HOUSE	2.75%	0199	83
POWELLS CROSSROADS	2.75%	0506	58	SPEEDWELL	2.25%	0983	13	(bb) WHITE HOUSE	2.75%	0199	74
PRIMM SPRINGS	2.75%	0703	41	SPENCER	2.75%	0989	88	(cc) WHITE PINE	2.75%	1008	45
PROSPECT	2.50%	0798	28	SPRING CITY	2.75%	1008	72	(cc) WHITE PINE	2.75%	0709	32
PRUDEN	2.25%	0983	13	SPRING CREEK	2.75%	0789	57	WHITESBURG	2.75%	0709	32
(24) PULASKI	2.75%	1008	28	(w)SPRING HILL	2.25%	1283	60	WHITES CREEK	2.25%	1080	19
PURYEAR	2.75%	0715	40	(w)SPRING HILL	2.25%	0491	94	WHITESIDE	2.75%	0506	58
QUEBECK	2.25%	0185	93	SPRINGFIELD	2.75%	0807	74	WHITEVILLE	2.75%	0702	35
				SPRINGVILLE	2.75%	0715	40	WHITLEYVILLE	2.75%	0500	44
RAMER	2.25%	0979	55	STANTON	2.75%	1098	38	WHITWELL	2.75%	0506	58
READYVILLE	1.75%	0176	08	STANTONVILLE	2.25%	0979	55	WILDER	2.50%	1092	25
REAGAN	2.75%	1097	39	STEWART	2.75%	1086	42	WILDERSVILLE	2.75%	1097	39
RED BANK	2.25%	0897	33	STRAWBERRY PLAINS	2.75%	1008	45	WILLIAMSPORT	2.25%	1283	60
RED BOILING SPGS.	2.25%	0784	56	SUGAR TREE	2.50%	0298	20	WILLISTON	2.25%	0182	24
RELIANCE	2.25%	0784	70	SUMMERTOWN	2.75%	0396	50	WINCHESTER	2.25%	1286	26
REVERIE	2.25%	0578	84	SUMMITVILLE	2.75%	0407	16	WINFIELD	2.25%	0783	76
RICEVILLE	2.00%	0578	54	(25) SUNBRIGHT	2.75%	0199	65	WINONA	2.25%	0783	76
RICHARD CITY	2.75%	0506	58	SURGOINSVILLE	2.75%	1088	37	WOODBURY	1.75%	0176	08
RICKMAN	2.50%	0897	67	(26) SWEETWATER	2.75%	0811	54	WOODLAND MILLS	2.75%	0500	66
RIDDLETON	2.75%	0500	80	(26) SWEETWATER	2.75%	0811	62	WOODLAWN	2.50%	0189	63
RIDGELY	2.75%	0397	48	(x)SWEETWATER	2.75%	0811	54	WYNNBURG	2.75%	0397	48
RIDGESIDE	2.25%	0704	33	(x)SWEETWATER	2.75%	0811	62				
(t)RIDGETOP	2.25%	1080	19	TAFT	2.50%	0592	52	YORKVILLE	2.75%	0512	27
(t)RIDGETOP	2.75%	0807	74	TALBOTT	2.75%	1008	45	YUMA	2.75%	1097	09

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ANDERSON	2.75%	0706	01	HAMILTON	2.25%	0704	33	OBION	2.75%	0500	66
BEDFORD	2.75%	0801	02	HANCOCK	2.00%	0183	34	OVERTON	2.50%	0897	67
BENTON	2.75%	0197	03	HARDEMAN	2.75%	0702	35	PERRY	2.50%	0197	68
BLEDSON	2.25%	1177	04	HARDIN	2.75%	1015	36	PICKETT	2.75%	0199	69
BLOUNT	2.75%	0714	05	HAWKINS	2.75%	1088	37	POLK	2.25%	0784	70
BRADLEY	2.75%	0709	06	HAYWOOD	2.75%	1098	38	PUTNAM	2.75%	0799	71
CAMPBELL	2.25%	0784	07	HENDERSON	2.75%	1097	39	RHEA	2.75%	1008	72
CANNON	1.75%	0176	08	HENRY	2.75%	0715	40	ROANE	2.50%	0189	73
CARROLL	2.75%	1097	09	HICKMAN	2.75%	0703	41	ROBERTSON	2.75%	0807	74
CARTER	2.75%	0109	10	HOUSTON	2.75%	1086	42	RUTHERFORD	2.75%	0700	75
CHEATHAM	2.25%	0776	11	HUMPHREYS	2.75%	1011	43	SCOTT	2.25%	0783	76
CHESTER	2.75%	0695	12	JACKSON	2.75%	0500	44	SEQUATCHIE	2.25%	0177	77
CLAIBORNE	2.25%	0983	13	JEFFERSON	2.75%	1008	45	SEVIER	2.75%	0709	78
CLAY	2.75%	1199	14	JOHNSON	1.50%	0369	46	SHELBY	2.25%	0184	79
COCKE	2.75%	0388	15	KNOX	2.25%	0189	47	SMITH	2.75%	0500	80
COFFEE	2.75%	0407	16	LAKE	2.75%	0397	48	STEWART	2.25%	0777	81
CROCKETT	2.75%	0696	17	LAUDERDALE	2.75%	0195	49	SULLIVAN	2.25%	0483	82
CUMBERLAND	2.75%	0999	18	LAWRENCE	2.75%	0396	50	SUMNER	2.25%	1283	83
DAVIDSON	2.25%	1080	19	LEWIS	2.50%	0797	51	TIPTON	2.25%	0578	84
DECATUR	2.50%	0298	20	LINCOLN	2.50%	0592	52	TROUSDALE	2.25%	1076	85
DEKALB	2.75%	0707	21	LOUDON	2.00%	0798	53	UNICOI	2.75%	1204	86
DICKSON	2.75%	1001	22	MCMINN	2.00%	0578	54	UNION	2.25%	0205	87
DYER	2.75%	0191	23	MCNAIRY	2.25%	0979	55	VAN BUREN	2.75%	0989	88
FAYETTE	2.25%	0182	24	MACON	2.25%	0784	56	WARREN	2.75%	0404	89
FENTRESS	2.50%	1092	25	MADISON	2.75%	0789	57	WASHINGTON	2.50%	0794	90
FRANKLIN	2.25%	1286	26	MARION	2.75%	0506	58	WAYNE	2.75%	1098	91
GIBSON	2.75%	0512	27	MARSHALL	2.25%	1178	59	WEAKLEY	2.75%	0798	92
GILES	2.50%	0798	28	MAURY	2.25%	1283	60	WHITE	2.25%	0185	93
GRAINGER	2.75%	0794	29	MEIGS	2.00%	0778	61	WILLIAMSON	2.25%	0491	94
GREENE	2.75%	0500	30	MONROE	2.25%	1080	62	WILSON	2.25%	1193	95
GRUNDY	2.25%	0977	31	MONTGOMERY	2.50%	0189	63				
HAMBLETON	2.75%	0709	32	MOORE	2.50%	1086	64				
				MORGAN	2.00%	0780	65				

NOTE: The maximum local tax that can be levied is 2.75%. The levy of the tax by a county precludes, to the extent of the county tax, any city or town within the county from levying the tax, but a city or town shall at any time have the right to levy the tax at a rate equal to the difference between the county tax and the maximum rate authorized.

<b>CITIES WITH A LOCAL SALES TAX GREATER THAN THE COUNTY IN WHICH THEY ARE LOCATED.</b>				
<b>CITY</b>	<b>COUNTY LOCATED IN</b>	<b>COUNTY RATE</b>	<b>CITY RATE</b>	<b>TOTAL RATE</b>
1. Adamsville	McNairy (#55)	2.25%	0.50%	2.75%
2. Arlington	Shelby (#79)	2.25%	0.50%	2.75%
3. Ashland City	Cheatham (#11)	2.25%	0.50%	2.75%
4. Atoka	Tipton (#84)	2.25%	0.50%	2.75%
5. Bartlett	Shelby (#79)	2.25%	0.50%	2.75%
6. Benton	Polk (#70)	2.25%	0.50%	2.75%
7. Collierville	Shelby (#79)	2.25%	0.50%	2.75%
8. Covington	Tipton (#84)	2.25%	0.50%	2.75%
9. Dover	Stewart (#81)	2.25%	0.50%	2.75%
10. Dunlap	Sequatchie (#77)	2.25%	0.50%	2.75%
11. Fairview	Williamson (#94)	2.25%	0.50%	2.75%
12. Germantown	Shelby (#79)	2.25%	0.50%	2.75%
13. Kingsport	Sullivan (#82)	2.25%	0.25%	2.50%
14. Kingston Springs	Cheatham (#11)	2.25%	0.50%	2.75%
15. Lake City	Campbell (#07)	2.25%	0.50%	2.75%
16. Lakeland	Shelby (#79)	2.25%	0.50%	2.75%
17. Loudon	Loudon (#53)	2.00%	0.50%	2.50%
18. Millington	Shelby (#79)	2.25%	0.50%	2.75%

**CITIES WITH A LOCAL SALES TAX GREATER THAN THE COUNTY IN WHICH THEY ARE LOCATED.**

CITY	COUNTY LOCATED IN	COUNTY RATE	CITY RATE	TOTAL RATE
19. Munford	Tipton (#84)	2.25%	0.50%	2.75%
20. Oak Ridge	Roane (#73)	2.50%	0.25%	2.75%
21. Oliver Springs	Morgan (#65)	2.00%	0.75%	2.75%
Oliver Springs	Roane (#73)	2.50%	0.25%	2.75%
22. Pegram	Cheatham (#11)	2.25%	0.50%	2.75%
23. Piperton	Fayette (#24)	2.25%	0.50%	2.75%
24. Pulaski	Giles (#28)	2.50%	0.25%	2.75%
25. Sunbright	Morgan (#65)	2.00%	0.75%	2.75%
26. Sweetwater	McMinn (#54)	2.00%	0.75%	2.75%
Sweetwater	Monroe (#62)	2.25%	0.50%	2.75%
27. Wartburg	Morgan (#65)	2.00%	0.75%	2.75%
28. White House	Sumner (#83)	2.25%	0.50%	2.75%

**CITIES LOCATED IN MULTIPLE COUNTIES WITH VARIOUS LOCAL OPTION COUNTY RATES**

CITY	COUNTY LOCATED IN	COUNTY RATE	CITY RATE	TOTAL RATE
a. Adamsville	McNairy (#55)	2.25%	0.50%	2.75%
Adamsville	Hardin (#36)	2.50%	0	2.50%
b. Ardmore	Giles (#28)	2.50%	0	2.50%
Ardmore	Lincoln (#52)	2.50%	0	2.50%
c. Enville	Chester (#12)	2.75%	0	2.75%
Enville	McNairy (#55)	2.25%	0	2.25%
d. Farragut	Knox (#47)	2.25%	0	2.25%
Farragut	Loudon (#53)	2.00%	0	2.00%
e. Goodlettsville	Sumner (#83)	2.25%	0	2.25%
Goodlettsville	Davidson (#19)	2.25%	0	2.25%
f. Grand Junction	Fayette (#24)	2.25%	0	2.25%
Grand Junction	Hardeman (#35)	2.75%	0	2.75%
g. Humboldt	Madison (#57)	2.75%	0	2.75%
Humboldt	Gibson (#27)	2.75%	0	2.75%
h. Johnson City	Washington (#90)	2.50%	0	2.50%
Johnson City	Carter (#10)	2.75%	0	2.75%
Johnson City	Sullivan (#82)	2.25%	0	2.25%
i. Kenton	Obion (#66)	2.75%	0	2.75%
Kenton	Gibson (#27)	2.75%	0	2.75%
j. Kingsport	Hawkins (#37)	2.75%	0	2.75%
Kingsport	Sullivan (#82)	2.25%	0.25%	2.50%
k. Lake City	Anderson (#01)	2.75%	0	2.75%
l. McKenzie	Carroll (#09)	2.75%	0	2.75%

**CITIES LOCATED IN MULTIPLE COUNTIES WITH VARIOUS LOCAL OPTION COUNTY RATES**

<b>CITY</b>	<b>COUNTY LOCATED IN</b>	<b>COUNTY RATE</b>	<b>CITY RATE</b>	<b>TOTAL RATE</b>
McKenzie	Henry (#40)	2.75%	0	2.75%
McKenzie	Weakley (#92)	2.75%	0	2.75%
m. Milledgeville	Chester (#12)	2.75%	0	2.75%
Milledgeville	Hardin (#36)	2.50%	0	2.50%
Milledgeville	McNairy (#55)	2.25%	0	2.25%
n. Millersville	Sumner (#83)	2.25%	0	2.25%
Millersville	Sumner (#83)	2.25%	0	2.25%
Millersville	Robertson (#74)	2.75%	0	2.75%
o. Monteagle	Grundy (#31)	2.25%	0	2.25%
Monteagle	Marion (#58)	2.75%	0	2.75%
p. Oak Ridge	Anderson (#01)	2.75%	0	2.75%
Oak Ridge	Roane (#73)	2.50%	0.25%	2.75%
q. Oliver Springs	Anderson (#01)	2.75%	0	2.75%
Oliver Springs	Roane (#73)	2.50%	0.25%	2.75%
Oliver Springs	Morgan (#65)	2.00%	0.75%	2.75%
r. Petersburg	Lincoln (#52)	2.50%	0	2.50%
Petersburg	Marshall (#59)	2.25%	0	2.25%
s. Portland	Sumner (#83)	2.25%	0	2.25%
Portland	Robertson (#74)	2.75%	0	2.75%
t. Ridgetop	Davidson (#19)	2.25%	0	2.25%
Ridgetop	Robertson (#74)	2.75%	0	2.75%
u. Scotts Hill	Decatur (#20)	2.50%	0	2.50%
Scotts Hill	Henderson (#39)	2.75%	0	2.75%
v. Silerton	Chester (#12)	2.75%	0	2.75%
Silerton	Hardeman (#35)	2.75%	0	2.75%
w. Spring Hill	Williamson (#94)	2.25%	0	2.25%
Spring Hill	Maury (#60)	2.25%	0	2.25%
x. Sweetwater	McMinn (#54)	2.00%	0.75%	2.75%
Sweetwater	Monroe (#62)	2.25%	0.50%	2.75%
y. Trimble	Dyer (#23)	2.75%	0	2.75%
Trimble	Obion (#66)	2.75%	0	2.75%
z. Tullahoma	Coffee (#16)	2.75%	0	2.75%
Tullahoma	Franklin (#26)	2.25%	0	2.25%
aa. Watauga	Carter (#10)	2.75%	0	2.75%
Watauga	Washington (#90)	2.50%	0	2.50%
bb. White House	Robertson (#74)	2.75%	0	2.75%
White House	Sumner (#83)	2.25%	0.50%	2.75%
cc. White Pine	Hamblen (#32)	2.75%	0	2.75%
White Pine	Jefferson (#45)	2.75%	0	2.75%