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Technical Bulletins: Tennessee Local Sales Tax Data Summary

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technical bulletin

Municipal Technical Advisory Service
Institute for Public Service, The University of Tennessee
In cooperation with the Tennessee Municipal League

November 14, 1980

TENNESSEE LOCAL SALES TAX DATA SUMMARY (Prepared by MTAS as of Nov. 5, 1980)

Of eight referenda (two city-only and six county-wide) conducted in conjunction with the Nov. 4 general election, only two were successful (City of Springfield and Houston County). Carroll County has scheduled a referendum Nov. 20 and Dyer County and Lynchburg voters will go to the polls in January 1981.

Based on population figures used for distribution of state-shared taxes in 1979-80:

98.9 per cent (2,556,363) of all persons living in incorporated areas in Tennessee are covered by a local sales tax.

98.7 per cent (3,871,691) of all persons living in Tennessee are residents of an area levying a local sales tax.

One municipality in Tennessee is levying no local sales tax nor is it located in a county which levies such a tax:

| <u>City</u> | <u>Population</u> |
|-------------|--------------------------------------|
| Oak Ridge | 28,319 (1.1 per cent of state total) |

One county in Tennessee is levying no local sales tax, although in that county there are municipal-only sales taxes:

| <u>County</u> | <u>Population (less population of cities levying a city-only local sales tax)</u> |
|---------------|---|
| Anderson | 51,996 (1.3 per cent of state total) |

Local Sales Tax Rates (by number of counties):

- 1% - 9
- 1 1/2% - 49
- 1 3/4% - 7
- 2% - 10
- 2 1/4% - 19

Local Sales Tax Rates (city-only/above county rate or city-only/no county tax):

- 1/2% - 1 (Tullahoma)
- 3/4% - 3 (Watauga, Huntingdon and Springfield)
- 1 1/2% - 1 (Norris)
- 2% - 1 (Clinton)
- 2 1/4% - 1 (Lake City)

Technical Bulletin

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November 14, 1980

MEMORANDUM FOR THE BOARD OF DIRECTORS
SUBJECT: [Illegible]

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Knoxville, TN 37916

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