11-14-1980

Technical Bulletins: Tennessee Local Sales Tax Data Summary

MTAS

Follow this and additional works at: https://trace.tennessee.edu/utk_mtastech

Part of the Public Administration Commons

The MTAS publications provided on this website are archival documents intended for informational purposes only and should not be considered as authoritative. The content contained in these publications may be outdated, and the laws referenced therein may have changed or may not be applicable to your city or circumstances.

For current information, please visit the MTAS website at: mtas.tennessee.edu.

Recommended Citation
https://trace.tennessee.edu/utk_mtastech/292

This Bulletin is brought to you for free and open access by the Municipal Technical Advisory Service (MTAS) at Trace: Tennessee Research and Creative Exchange. It has been accepted for inclusion in MTAS Publications: Technical Bulletins by an authorized administrator of Trace: Tennessee Research and Creative Exchange. For more information, please contact trace@utk.edu.
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:

<table>
<thead>
<tr>
<th>City</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oak Ridge</td>
<td>28,319 (1.1 per cent of state total)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>County</th>
<th>Population (less population of cities levying a city-only local sales tax)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson</td>
<td>51,996 (1.3 per cent of state total)</td>
</tr>
</tbody>
</table>

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)