11-14-1980

Technical Bulletins: Tennessee Local Sales Tax Data Summary

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

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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)