

Table 4. Maximum Authorized Rate and Number of Jurisdictions Authorized for Local Taxes in Tennessee.

Tax	Level of Government	How Authorized	Maximum Authorized Rate*	Number of Jurisdictions Authorized	
Property Tax	County	TCA 67-5-102(a)(2); 67-5-510	No Maximum	All	
	City	TCA 67-5-103(a) and (b)	No Maximum	All	
Local Option Sales Tax	County	67-6-702(a)(1)	2.75%	All	
	City		2.75%	All	
Hotel-Motel	County	Private Act	7.5%	2	
			7%	7	
			5%	50	
			4%	7	
			3%	7	
			2.5%	2	
			2%	2	
	Metro	TCA 7-4-102, 7-4-110, 7-4-202		6% + \$2.50	1
		TCA 7-4-102(a)		3%	2
	City	TCA 7-4-102(c)		10%	1
		Private Act		7%	4
				6%	1
				5%	19
				3%	4
				2%	1
				1%	1
				TCA 67-4-1402 and 67-4-1425	
		TCA 67-4-1402		5%	4
		TCA 67-4-1402		5%	9
		TCA 67-4-1425		No Maximum	1
TCA 67-4-1425		5%	18		
Private Act and TCA 67-4-1425		4%	2		
Private Act and TCA 67-4-1425		2.50%	3		
Private Act and TCA 67-4-1425		2%	1		
Litigation	City	TCA 16-18-305(a)	\$13.75	All	
		TCA 16-18-305(b)	\$1.00		
	County	TCA 16-15-5008	\$2.00		
		TCA 39-13-709(b)	Up to \$3,000		
		TCA 40-24-107(a)(1)(A)	\$26.50		
		TCA 40-24-107(a)(1)(B)	\$500.00		
		TCA 40-24-107(a)(2)	\$26.50/\$50.00		
		TCA 64-4-602(a)	\$29.50		
		TCA 64-4-602(b)	\$23.75 + \$1.00		
		TCA 64-4-602(c)	\$17.75		
		TCA 64-4-602(d)	\$13.75		
		TCA 67-4-602(g)	\$1.00		
		TCA 67-4-602(h)	\$3.00		
		TCA 67-4-602(k)	\$2.00		
		Knox County	TCA 67-4-602(f)		\$3.00
Marriage License	County	TCA 67-4-502; TCA 67-4-505	\$5.00	All	
Motor Vehicle "Wheel" Tax	County	TCA 5-8-102	No Maximum	All	

Tax	Level of Government	How Authorized	Maximum Authorized Rate*	Number of Jurisdictions Authorized
IMPROVE Act Surcharges				
Local Option Sales and Use Tax Surcharge	County	TCA 67-4-3202(g)(2)(A)	An additional 2.75% is authorized for transit purposes.	Counties with populations greater than 112,000, currently 12
	City	TCA 67-4-3202(g)(2)(A)	An additional 2.75% is authorized for transit purposes.	Cities with populations greater than 165,000, currently 4
Tourist Accommodation (Metro-Nashville), Hotel-Motel, TDZs, and Sales Taxes and Surcharges	County	TCA 67-4-3202(g)(2)(B)	20% (combined taxes and surcharges)	Counties with populations greater than 112,000, currently 12
	City	TCA 67-4-3202(g)(2)(B)	20% (combined taxes and surcharges)	Cities with populations greater than 165,000, currently 4
Business, Rental Car, and Residential Development Tax Surcharges	County	TCA 67-4-3202(g)(2)(C)	20% of current tax rate	Counties with populations greater than 112,000, currently 12
	City	TCA 67-4-3202(g)(2)(C)	20% of current tax rate	Cities with populations greater than 165,000, currently 4
Motor Vehicle "Wheel" Tax Surcharges	County	TCA 5-8-102; 67-4-3202(g)(2)(D)	\$200 (combined wheel tax and surcharge)	Counties with populations greater than 112,000, currently 12
	City	TCA 5-8-102; 67-4-3202(g)(2)(D)	\$200 (combined wheel tax and surcharge)	Cities with populations greater than 165,000, currently 4

Source: Tennessee Code Annotated and Private Acts.

*Maximum authorized rates have not necessarily been adopted.