

## Local Sales Tax Rate Change – Dekalb County

Sales tax  
notice  
#07-03

The Tennessee Department of Revenue has been notified that the governing body of Dekalb County has increased the local sales tax rate to 2.75% by means of a resolution, which was approved by a majority of the voters. The new rate will become effective on July 1, 2007. This rate change includes all of Dekalb County including Smithville, Alexandria, Dowelltown, and Liberty.

The local option tax rate is applicable to the first \$1,600.00 of the sale price of any single article of tangible personal property sold, unless that item is specifically exempted from local tax or taxed at another rate by statute. The local rate is also applicable to the total sales price of any taxable service.

In addition, there is a state single article tax rate of 2.75% applicable to the sales price, from \$1,600.01 up to and including \$3,200, of any item of tangible personal property.

If you have any questions concerning this change, please contact the Tennessee Department of Revenue, Taxpayer and Vehicle Services Division, at (615) 253-0600 or, within Tennessee only, 1-800-342-1003.

Publication Date: May 24, 2007