

## Professions Subject to Professional Privilege Tax

### Changes to Professions Subject to Professional Privilege Tax

Beginning June 1, 2023, only the following professions are subject to professional privilege tax:

- Lobbyists
- Agents, broker-dealers, and investment advisors registered under Title 48 of the Tennessee Code; and
- Attorneys

Pursuant to Public Chapter 1083 (2022), physicians and osteopathic physicians licensed or registered under Title 63 are no longer subject to the professional privilege tax.

All other professions previously subject to the professional privilege tax remain exempt.

### For More Information

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### References

Tenn. Code Ann. § 67-4-1702; Public Chapter 1083 (2022).