MEMORANDUM

TO: Commission Members

FROM: Lynnisse Roehrich-Patrick
      Executive Director

DATE: 28 November 2012

SUBJECT: Recent Trends in the Local Sales Tax in Tennessee

Stan Chervin will provide an update on the local sales tax in Tennessee, including a comparison of collections over the first four months of this fiscal year to collections over the same period during fiscal years 2010-11 and 2011-12. He will also address the implications of Amazon starting to collect sales tax in Tennessee in 2014. Amazon's move stems from a provision included in Public Chapter 624, Acts of 2012, signed by Governor Haslam on 23 March 2012. This move is estimated to generate $22.8 million for the state and $9.6 million for local governments.