



TACIR

The Tennessee Advisory Commission
on Intergovernmental Relations



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MEMORANDUM

TO: Commission Members
FROM: Lynnise Roehrich-Patrick
Executive Director
Lynnise
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.