

## LOCAL SALES TAX RATE CHANGE – City of Atoka

Notice #13-09

Sales and Use Tax

October 2013



### Highlights

- *Effective November 1, 2013, the local sales tax rate changes in Atoka, Tennessee*
- *New rate is 2.75%*
- *Single article tax rate*

### INTRODUCTION

This notice is intended to provide taxpayers and the general public with information concerning a recent change in the local sales and use tax rate in the City of Atoka, Tennessee in Tipton County.

**Effective November 1, 2013, the governing body of the City of Atoka, Tennessee has increased the local sales tax rate to 2.75% by means of a referendum approved by a majority of the voters. The new rate will apply to all taxable sales of tangible personal property made on or after November 1, 2013 and to the sale of taxable services for billing periods starting on or after November 1, 2013 by sellers located in the City of Atoka, Tennessee.**

**The corresponding local consumer use tax rate for persons in the City of Atoka, Tennessee also increases to 2.75%**

### DISCUSSION

In the City of Atoka, the local option tax rate is applicable to the first \$1,600 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 tax cap on sales of single articles of tangible personal property will be \$44. 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.



### References:

*T.C.A. § 67-6-702*

The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.