



Department of  
**Revenue**

A photograph of the Tennessee State Capitol building at night, illuminated with warm lights. The building features a prominent portico with columns and a central dome topped with a flag. The background shows a dark sky and distant city lights.

# 2019-2020 Annual Report

Tennessee Department of Revenue | Annual Report

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# I. Letter from the Commissioner

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This was a year like no other at the Department of Revenue. Severe thunderstorms and tornadoes swept through the Nashville and Chattanooga regions in spring 2020. Around the same time, the COVID-19 pandemic swept the nation, causing a health crisis as well as a social and economic crisis. Although the outlook of our economy is still very much uncertain, our agency has been resilient despite COVID-19's challenges.

We successfully transitioned many employees to remote work, and we continued to serve taxpayers remotely through our phones, email, and even online video conferencing. While working remotely, we completed the fourth and final roll out of our tax system. Now taxpayers can file all the taxes the department administers online.

We were able to help taxpayers throughout the crisis. We extended some tax deadlines, as well as motor vehicle registration deadlines, to provide relief. Our employees collected tornado supplies to help neighbors and sewed masks to donate to frontline healthcare workers. On behalf of Governor Lee, the Department of Revenue also administered the Tennessee Business Relief Program, which distributed roughly \$200 million in coronavirus relief funds to more than 27,000 impacted businesses.

Our work in collecting around 87 percent of the state's revenue to help fund public services has never been more important. As the Commissioner of the Department of Revenue, I can say that I am truly proud of this department and the service we provide to taxpayers across the state. I look forward to continuing our vital work in fiscal year 2020 – 2021.

A handwritten signature in black ink that reads "David Gerregano". The signature is written in a cursive, flowing style.

David Gerregano

## II. Mission, Vision and Values

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For a better understanding of what shapes the Department of Revenue's work, read about our mission, vision and values.

### ***Our Mission:***

The mission of the Department of Revenue is to fund public services through tax compliance and motor vehicle registration by providing education, fair enforcement, and excellent customer service.

### ***Our Vision:***

Our vision is to achieve the highest level of employee engagement and efficiency in revenue collection using forward-thinking leadership and innovative systems.

### ***Our Core Values:***

- **Integrity:** We are honest and ethical.
- **Respect:** We honor different perspectives and treat people with courtesy.
- **Responsiveness:** We react timely and positively to customers and co-workers.
- **Collaboration:** We work together to creatively solve problems and achieve shared goals.
- **Accountability:** We take responsibility for our actions.
- **Professionalism:** We perform to the highest standards of conduct.

### III. About the Department

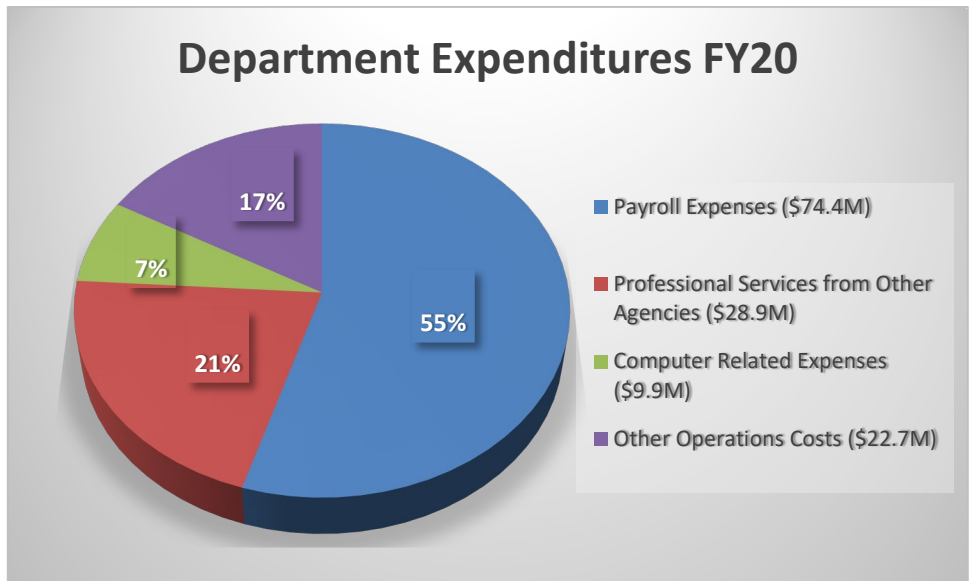
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The Tennessee Department of Revenue serves as the state’s primary tax collection agency, administering more than 25 different taxes and fees. In addition to tax collection and enforcement, the department is responsible for administering Tennessee’s motor vehicle registration and title laws.

During the 2019-2020 fiscal year, the department collected nearly \$15.1 billion in state taxes and fees. The department also collected more than \$3.2 billion in taxes for local, county, and municipal governments.

The Department of Revenue has an annual budget of approximately \$136 million. About 25% of the department’s budget comes from fees for services provided to local governments. 75% derives from state appropriations. The department receives very little federal funding.

The department’s expenditures breakdown as follows (see chart below):

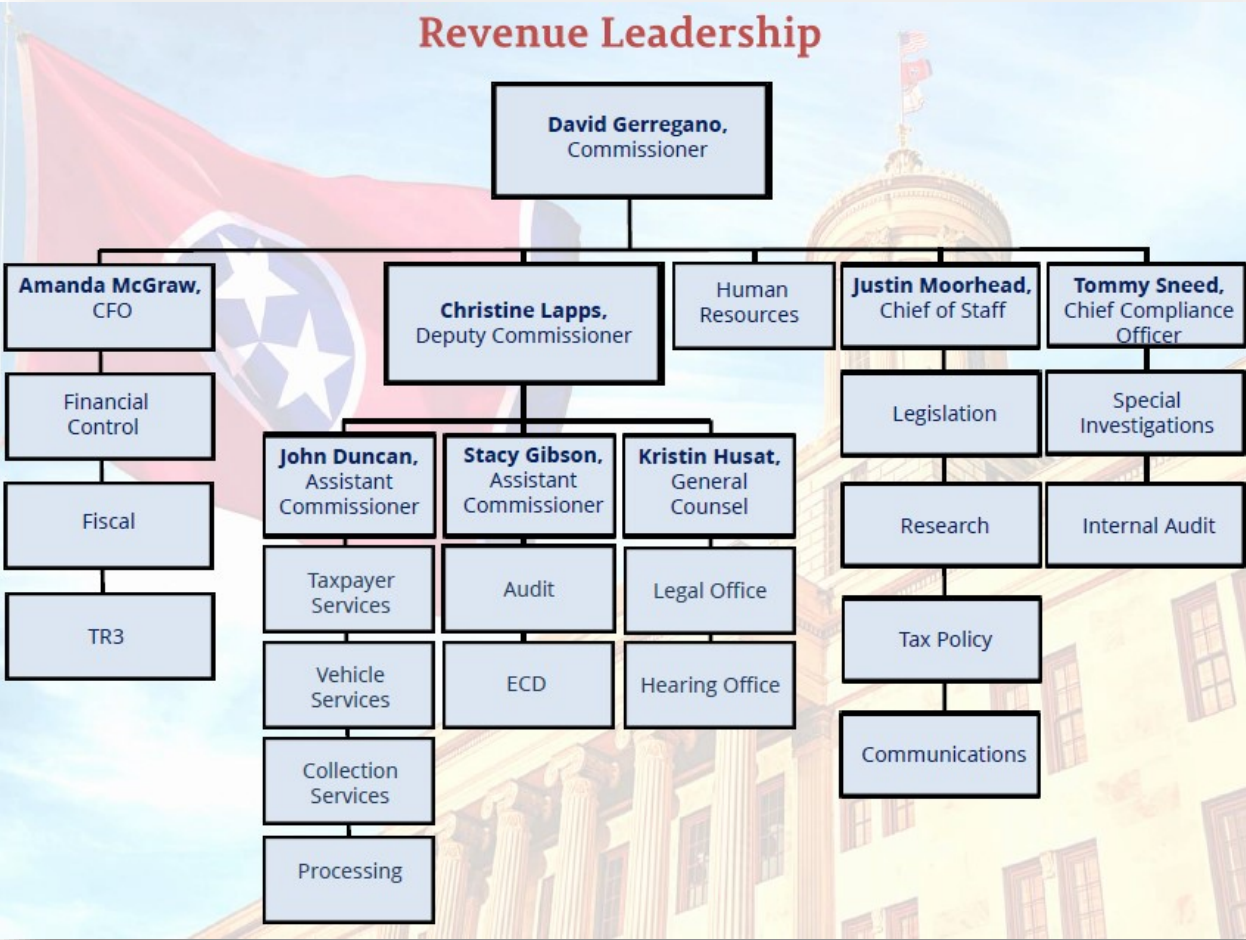


***The department's functions include:***

- Collection and apportionment of \$18.3 billion in revenues annually
- Administration of Tennessee's motor vehicle title and registration laws
- Promotion of voluntary compliance with Tennessee tax laws through taxpayer education and customer service
- Fair and practical administration of tax policy
- Compliance-focused audits of taxpayers across all tax types
- Collection of delinquent tax revenues, with a focus on promoting voluntary tax compliance
- Tobacco regulation and diligent enforcement (in conjunction with the Attorney General's Office)
- Investigation of criminal tax fraud cases and assisting district attorneys with criminal tax fraud prosecutions
- Motor vehicle anti-theft inspections and investigations
- Administration of Tennessee's motor vehicle insurance verification law
- Lockbox services for other state agencies

# IV. Organization of the Department

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To learn more about Revenue’s executive leadership team, [read their biographies here](#).

# V. Divisions

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More than 870 people work for the Department of Revenue to:

- educate and assist taxpayers,
- administer the state’s motor vehicle title and registration laws,
- conduct tax research and economic analysis,
- enforce tax laws fairly and consistently, and
- process returns and other documentation.

Read more about each one of Revenue’s divisions and what they do:

**Administration Division:** The Administration Division includes the Communications, Legislation, Policy, Financial Control/Fiscal, Hearing, Human Resources, Internal Audit, Legal, Research, and Special Investigations offices:

**Communications:** The Communications Office creates and executes the department’s communication’s strategy. This includes press releases, media inquiries, social media, video content, website information, and written information mailed to taxpayers.

**Financial Control/Fiscal:** This office coordinates the department’s fiscal functions, including allocating tax revenues to local governments. The office develops and administers an annual budget, risk assessments, ensures appropriate segregation of duties, and monitors cash flow.

**Hearing:** The Hearing Office works with taxpayers through informal conferences to resolve disputes about tax assessments and tax refund claim denials. Hearing Office personnel are required to exercise independent judgment and to render decisions on individual issues based on the facts and the law.

**Human Resources:** The Human Resources Office serves as a resource to employees and management regarding policy and procedural interpretations. This office serves to assist with Department of Human Resources related transactions, such as compensation, payroll, benefits, and employee relations issues.



**Internal Audit:** The Internal Audit Office conducts operational and financial audits to ensure compliance with federal, state, and departmental regulations, as well as testing and consulting services regarding the safeguard of state and federal tax information.

**Legal:** The Legal Office supports the attorney general's office who handles more than 75 tax litigation cases a year, draft tax rulings and legislation, and provide legal counsel on all matters involving the department. The office ensures the state's best interests are protected while providing a high level of customer service.

**Legislation:** This office coordinates the department's legislative affairs and serves as a liaison between the Governor's Office and the General Assembly. The legislative team reviews and analyzes proposed legislation, communicates the effect of proposed legislation to members of the General Assembly, facilitates the communication of the department's initiatives, and resolves constituent issues.

**Tax Policy:** The Tax Policy Office reviews federal tax law updates, state regulations, and rulings to determine any impact changes may have on taxpayers and the Department. The policy team is primarily responsible for many website publications, including important notices, tax guides, and tax forms. The policy team is also responsible for researching complex tax issues and advising taxpayers and the department of potential impacts.

**Research:** This division conducts tax research and economic analysis to assist decision makers in other areas of state and local government. The Research division estimates potential revenue impacts of proposed legislation, helps develop state tax revenue forecasts, and evaluates comparative tax policies to determine fiscal effects.

**Special Investigations:** Revenue's Special Investigations (SI) Division's primary mission is to investigate internal and external attempts to corrupt tax administration, vehicle salvage and rebuilt titling schemes, civil and criminal violations relating to key tax commodities, and workplace harassment.

**Audit Division:** The Audit division is the largest division in the Department of Revenue with more than 350 employees. There are eight field offices across Tennessee and six offices in cities across the United States. Employees perform field and office audits of all tax types and process refund claims and penalty waiver applications. The division reviews taxpayer records to determine compliance with state tax laws and educates taxpayers about tax requirements.

**Collection Services Division:** This division is charged with recovering taxes that are due but have not been remitted to the state. Employees work directly with delinquent businesses and individuals to collect overdue taxes and protect against efforts to avoid payment. The division may serve levies, seize and sell assets, as well as file a tax lien to protect Tennesseans' best interests. When a taxpayer is unable to pay their tax bill or needs more time to pay in full, this division can offer payment plans and negotiate compromise offers.

**Processing:** This division processes tax returns and payments, updates taxpayer accounts, and performs lockbox services for three other state agencies.

**TR<sup>3</sup>:** The TR<sup>3</sup> Division is responsible for ensuring the department's tax system meets business and information technology needs. The new tax system was implemented in four phases, with each phase covering a group of taxes. The first phase launched on March 5, 2017. The implementation was completed when the last phase launched on May 4, 2020. The division was created after the implementation was complete. It is comprised of state Revenue employees, Strategic Technology Solutions developers, and vendor consultants.

**Taxpayer Services Division:** The Taxpayer Services division is the customer service arm of the department. This division focuses on answering taxpayer questions, educating taxpayers to improve compliance, as well as taxpayer registration, call center operations, and processing exemption applications. There are several taxpayer education opportunities held each year, including seminars and webinars.

**Vehicle Services Division:** The Vehicle Services division provides motor vehicle title and registration services to passenger and commercial motor vehicles, motorcycles, ATVs, trailers, and mobile homes. Vehicle Services works in coordination with 95 county clerks across the state on vehicle title and registration matters.

## VI. 2019-2020 Year in Review

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### *Revenue Launches New Personalized Plate Application*



The Department of Revenue offers Tennesseans the ability to apply for a personalized license plate online, rather than through a paper application.

The department launched the online application, available at [personalizedplates.revenue.tn.gov](https://personalizedplates.revenue.tn.gov), in December 2019. It allows residents to select from more than 100 types of Tennessee license plates that are available to personalize. After selecting their plate design, customers then type in their desired configuration on their plate. They will know immediately if the configuration is available, based on a red or green box that will appear around the plate.

The department partnered with Business Information Systems on the online personalized plate application. The Piney Flats, Tenn., based company also developed the Department's Vehicle Title and Registration System, and it supports technology across all Tennessee county clerk offices.

## ***Tornado and COVID-19 Impacts: Deadline Extensions***

### *Tornadoes Strike Middle Tennessee & Chattanooga*



Disaster struck the middle Tennessee and Chattanooga regions in spring 2020, with devastating damage to residences and businesses.

The department extended franchise and excise and Hall income tax deadlines for individuals and businesses in the affected counties. Under Tennessee law, the Commissioner is authorized to extend the deadline for filing a return whenever the IRS extends, for a group of taxpayers, a federal filing date. Consistent with the IRS's decision to extend federal deadlines for individuals and businesses, the department extended franchise and excise tax and Hall income tax filing and payment deadlines to October 15, 2020 for those in the affected counties. For more information, read important notices [#20-04](#) and [#20-13](#) on the department's website.

### *COVID-19 Deadline Extensions*



Not long after tornadoes devastated some Tennessee communities, COVID-19 also impacted Tennessee. The department extended motor vehicle registration renewal dates and some tax deadlines to help provide some relief to taxpayers and vehicle registrants.

March, April, and May vehicle registration renewals were extended to June 15. To protect the health and safety of the public as well as the county clerk staff amid the COVID-19 outbreak, the department strongly encouraged motorists to renew online at [tncountyclerk.com](http://tncountyclerk.com). Those without internet access can also mail in their renew to their local county clerk.

The department extended deadlines for franchise and excise tax, Hall income tax, business tax, and professional privilege tax. The filing deadlines for franchise and excise tax and Hall income tax returns originally due April 15, 2020, were extended to July 15, 2020. More information regarding deadline extensions for these taxes can be found in important notice [#20-05](#) and important notice [#20-06](#) on the department's website.

The filing deadline for business tax returns originally due April 15, 2020, was extended to June 15, 2020. More information regarding this extension can be found in important notice [#20-07](#).

Finally, the department also extended the due date for filing and paying the professional privilege tax from June 1, 2020 to July 1, 2020. More information about this deadline extension can be found in important notice [#20-11](#).

## ***Revenue Distributes Nearly \$200M to Small Businesses Through Relief Program***



In June 2020, Governor Bill Lee announced the use of federal Coronavirus Relief Funds to assist Tennessee small businesses impacted by the COVID-19 crisis through the [Tennessee Business Relief Program](#). The Department of Revenue was honored to administer the program, which distributed nearly \$200 million to more than 27,000 small businesses for costs incurred as a result of mandatory business closures.

Hear below from some of the small businesses that received assistance from the program.



"It definitely helped a lot as far as making sure we could continue with our business," **Prater's BBQ** co-owner Phyllis Prater said.



"I'm super appreciative of the state stepping up and helping the small guy," **Reed's Event Rentals** owner Mike Stevenson said.



"The Tennessee Business Relief Program was super simple," **Tennessee Theatre** Executive Director Becky Hancock said. "We received our funds automatically deposited into our operating account that we use with the state, and it came within a week or two. In these times, every single dollar makes a difference."

## ***Fourth and Final Tax Rollout for Tax System***

*All Taxes Revenue Administers Now Available to File in TNTAP*



The Department of Revenue added fourth and final group of taxes to its TNTAP online filing website in May 2020. The taxes included:

- [Motor fuels taxes](#)
- [Automobile rental surcharge](#)
- [Bail bonds](#)
- [Fantasy sports](#)
- [Coin-operated amusement](#)
- [Local taxes](#)

With the fourth rollout complete, taxpayers can file all taxes the department administers on TNTAP. The department launched its new tax system in March 2017, and it has added a new group of taxes to its system each of the last four years.

## ***Amid Pandemic, Revenue Virtually Connects, Never Missing A Beat***

To protect the health and safety of our employees, as well as of our customers, many Department of Revenue employees began working remotely due to the spread of the COVID-19 virus. The department stopped taking walk in customers in our offices shortly after the first confirmed case in Tennessee in March 2020, and it shifted most of its workforce to remote work within just a few weeks.

Despite this change in environment, Revenue employees never missed a beat, and our customer service remained strong, with our online satisfaction ratings remaining above 90 percent. Employees connected with taxpayers over the phone, via email or through video



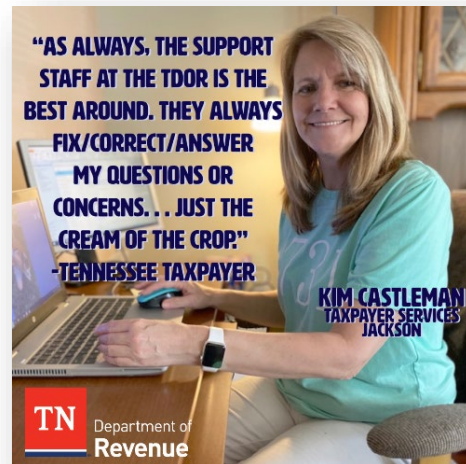
conferencing platforms, like Zoom and WebEx. The department successfully completed the fourth and final rollout of our new tax system while doing most of the work remotely. The department also administered, on behalf of Governor Lee, a business relief program that distributed roughly \$200 million to more than 27,000 small businesses that were impacted by the COVID-19 pandemic. Our Hearing Office began offering conferences via WebEx, an option it hopes to continue offering even when the COVID-19 pandemic is over.

We're proud of our agency's ability to continue serving taxpayers and remain resilient, during such a difficult time.

## Highlight on Customer Service through Kudos Social Media Campaign

Customer service continues to be a huge focus of the Department of Revenue. We strive to provide excellent, timely, and thorough assistance to taxpayers and vehicle registrants.

On social media, we continued to showcase the consistently positive feedback our employees receive from taxpayers through our Customer Service Kudos campaign.



## ***Education and Outreach Expands Through Speakers Bureau***



In order to expand and enhance its outreach to the community, the Department of Revenue relaunched its Speakers Bureau in 2020. The bureau helps facilitate presentations from department speakers from across the state at no charge for professional groups, civic clubs, special events, and academic organizations in Tennessee. The public can request a speaker through the department's website or through emailing [revenue.speakers@tn.gov](mailto:revenue.speakers@tn.gov).

Although COVID-19 affected the ability of department staff from providing in person education, Revenue was able to connect with some groups virtually through platforms like Zoom and WebEx.

## ***Revenue Gives Back to the Community***

Department of Revenue employees care about the communities in which they serve. Throughout the year, our employees give back through various coordinated efforts. Below are just a few of the ways Revenue employees are helping others.

**October 2019:** In support of Breast Cancer Awareness month, employees donated funds to the National Breast Cancer Foundation, raising about \$3,000.



**November 2019:** Our Tax Audit Division in Knoxville, along with help from other Revenue divisions, led an annual Thanksgiving food drive to provide meals for the nearby Western Heights Community through Wallace Memorial Baptist Church. The church gives out 400 to 500 boxes of food to families in need each Thanksgiving.



**December 2019:** Our Special Investigations Division organized a department-wide holiday donation campaign to help Ronald McDonald House Charities of Nashville (RHMC). RHMC provides essential resources and a home away from home for families of critically ill children.

**March 2020:** Revenue's Chattanooga Office collected clothing, bottled water, toothpaste, non-perishable food, and other supplies, and delivered them to tornado victims in Cookeville in early March 2020.



**April 2020:** During the height of the COVID-19 pandemic, some employees stepped up to sew and donate masks to healthcare workers.



## ***2020 Tax Season Accomplishments***

The Department of Revenue had another busy and successful 2020 tax season. Here are some of the many accomplishments of Revenue employees with a priority to provide excellent customer service:

- During FY 19-20, Taxpayer Services call centers handled 432,472 calls and the department solved 116,011 online help tickets.
- Here's a breakdown of each division's contributions:
  - Taxpayer Services solved 58,284 online help tickets.
  - Vehicle Services solved 53,239 online help tickets.
  - Collection Services solved 4,588 online help tickets.



## ***Vehicle Title & Registration: Most Popular Specialty Plates***

Below is information about each of the 10 most popular license plates for fiscal year 2020. Specialty plates require a \$61.50 annual fee; \$35 of that fee is allocated to the Tennessee Arts Commission, the plate's respective beneficiary, and the Highway Fund.

### **1. Friends of the Smokies**



**18,832 total plates**

**\$642,903.90 to beneficiary**

### **2. Friends of Sycamore Shoals Historic Area, Inc.**



**15,049 total plates**

**\$252,532.75 to beneficiary**

### 3. American Eagle Foundation



**14,108 total plates**  
**\$242,261.45 to beneficiary**

### 4. Agriculture



**13,573 total plates**  
**\$466,643.20 to beneficiary**



## 5. Fish & Wildlife Species



**12,015 total plates**  
**\$206,879.96 to beneficiary**

## 6. St. Jude Children's Research Hospital



**9,809 total plates**  
**\$336,301.60 to beneficiary**

7. Driving to a Cure  
(Breast Cancer Awareness)



9,903 total plates  
\$156,400.60 to beneficiary

8. Animal Friendly



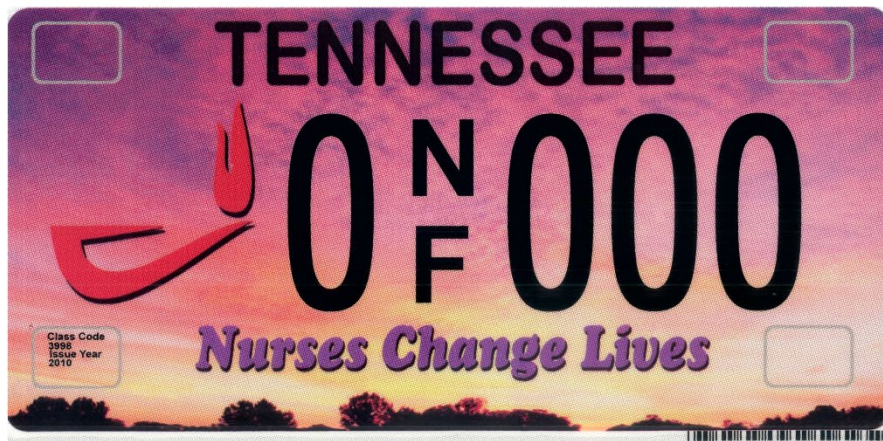
7,899 total plates  
\$136,697.30 to beneficiary

## 9. Nashville Predators



6,370 total plates  
\$109,391.65 to beneficiary

## 10. Tennessee Nurses Foundation



6,216 total plates  
\$106,707.40 to beneficiary

## VII. 2020 Legislative Changes of Note

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Each year, the General Assembly approves several bills that impact both the Department of Revenue and taxpayers across the state. Below are a few legislative changes to Tennessee tax law that happened in 2020. You may read a full list of [legislative summaries](#) from the 2020 General Assembly on the department's website under the Tax Resources heading.



### **Marketplace Facilitators and Sales Tax Holidays**

Public Chapter 759 requires remote sellers and marketplace facilitators with more than \$100,000 in sales to Tennessee customers during the previous 12-month period to collect and remit Tennessee sales tax on their sales.

This public chapter also modifies the sales tax holiday for 2020. The following good may be purchased tax free during the weekend of July 31 through August 2, 2020:

- Clothing with a sales price of \$200 or less
- School supplies with a sales price of \$200 or less
- School art supplies with a sales price of \$200 or less
- Electronic devices with a sales price of \$3,000 or less

This public chapter also creates a new, additional sales tax holiday for 2020. The retail sale of food and drink by restaurants and limited service restaurants, as defined in Tenn. Code Ann. § 57-4-102, is exempt from sales tax during the weekend of August 7 through August 9, 2020.

Effective Date: June 30, 2020 for sales tax holiday provisions; October 1, 2020 for remote seller and marketplace facilitator provisions.



## **Hotel Occupancy Tax**

Public Chapter 787 requires short-term rental unit marketplaces to collect local occupancy taxes for short-term rental units secured through the marketplace and remit the tax to the Department of Revenue monthly. Short-term rental units are residential dwellings rented for less than 30 days, excluding hotels and bed and breakfasts.

This public chapter also requires that local governments report their occupancy tax rates to the Department annually and any time the rate is changed. The Department will make these rates publicly accessible.

Effective Date: January 1, 2021



### **Peer-to-Peer Car Sharing**

Public Chapter 796 clarifies that the motor vehicles rental surcharge tax is not imposed on entities or individual vehicle owners engaged in peer-to-peer car sharing. This public chapter also clarifies that peer-to-peer car sharing programs are marketplace facilitators for sales tax purposes and are required to begin collecting sales tax on behalf of their marketplace sellers beginning October 1, 2020.

Effective Date: July 15, 2020



### **Brownfield Tax Credit**

Public Chapter 6060 modifies the existing franchise and excise tax credit for the purchase of brownfield properties. The public chapter establishes a credit equal to 75% of the purchase price of a brownfield property purchased in a tier 3 and tier 4 enhancement

county for the purpose of a qualified development project with a capital investment of at least \$5 million.

The public chapter removes a number of components of the previous brownfield credit, including requirement that at least five acres of the brownfield property be utilized, the \$10 million per year cap capital investment. The public chapter also excludes projects on non-prime agricultural property from eligibility for the credit.

Effective Date: July 1, 2020

## VII. Annual Accomplishments

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FY 19-20

COLLECTED & DISTRIBUTED

**\$18.3**  
**BILLION IN**  
**REVENUE**

PROCESSED

**2.1**  
**MILLION**  
**TAX**  
**RETURNS**

**TN** Department of Revenue



FY 19-20

*TAX AUDIT  
REVIEWED*

**27,652**

**TAX  
ACCOUNTS**

*ASSESSED  
APPROXIMATELY*

**\$180  
MILLION**

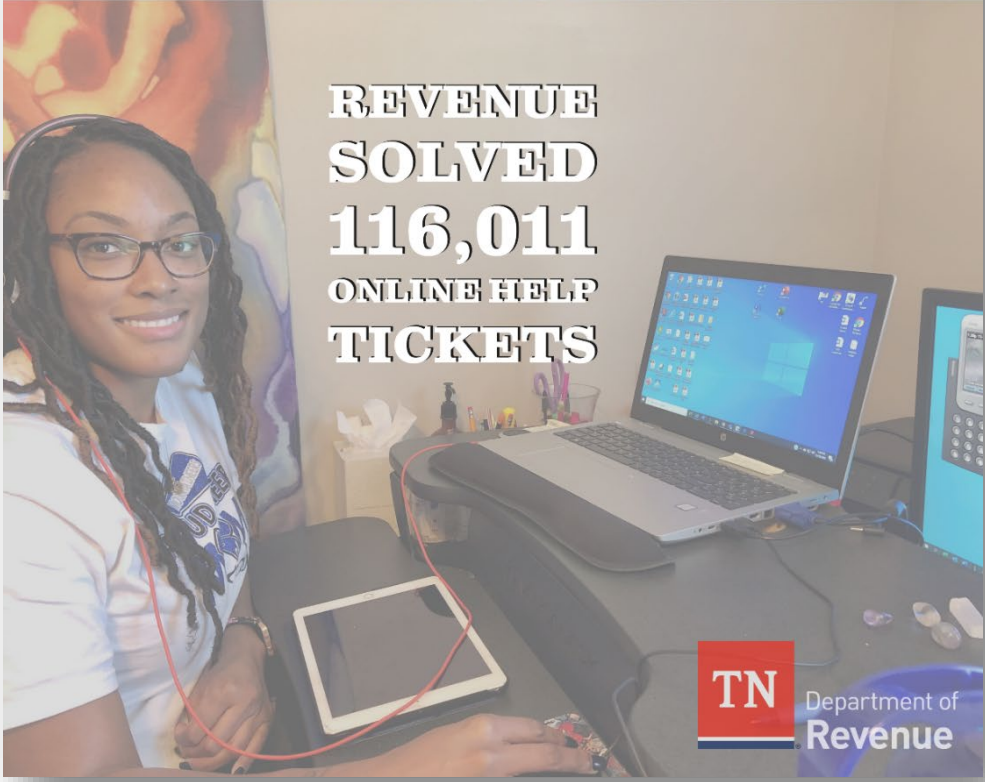




FY 19-20

**HANDLED  
432,472  
CALLS**

**TAXPAYER SERVICES**



**REVENUE  
SOLVED  
116,011  
ONLINE HELP  
TICKETS**



FY 19-20

COLLECTION  
SERVICES

**RESOLVED**  
MORE THAN 300,000  
COLLECTION CASES.

HELPING  
TAXPAYERS

MORE THAN 3,000  
TAXPAYERS IN  
INSTALLMENT  
PAYMENT  
AGREEMENTS.

**TN**

Department of  
Revenue

FY 19-20

VEHICLE SERVICES  
REGISTERED

**7,681,922  
VEHICLES**

*www.tnvaca*

REPRESENTING

**\$328  
MILLION IN  
REVENUE**



## IX. Tax Data

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The Department of Revenue collects more than 25 state taxes and fees. The following table provides a breakdown of those collections. Some totals may differ due to rounding.

### *State Revenue Sources:*

<b>Tax Class</b>	<b>FY19 Collections</b>	<b>FY20 Collections</b>	<b>% Change</b>
Sales and Use	\$9,410,923,548	\$9,656,615,553	2.61%
Franchise & Excise	\$2,728,402,818	\$2,323,124,344	-14.85%
Fuel Taxes <sup>1</sup>	\$1,167,126,504	\$1,210,140,915	3.69%
Privilege	\$433,551,581	\$437,581,179	0.93%
TVA	\$358,670,752	\$367,984,700	2.60%
Motor Vehicle Taxes <sup>2</sup>	\$365,555,814	\$349,472,078	-4.40%
Alcohol & Tobacco Taxes <sup>3</sup>	\$469,715,373	\$452,301,117	-3.71%
Hall Income Tax	\$201,900,526	\$57,641,855	-71.45%
Business	\$205,093,815	\$218,220,395	6.40%
Other <sup>4</sup>	\$30,985,477	\$25,915,963	-16.36%
<b>Total</b>	<b>\$15,371,926,208</b>	<b>\$15,098,998,099</b>	<b>-1.78%</b>

<sup>1</sup>Gasoline, Motor Fuel, Petroleum Special

<sup>2</sup>Motor Vehicle Registration, Motor Vehicle Title

<sup>3</sup>Tobacco, Mixed Drink, Alcoholic Beverage, Beer

<sup>4</sup>Unauthorized Substance, Gross Receipts, Coin Amusement, Inheritance Gift & Estate, Gas & Oil Severance

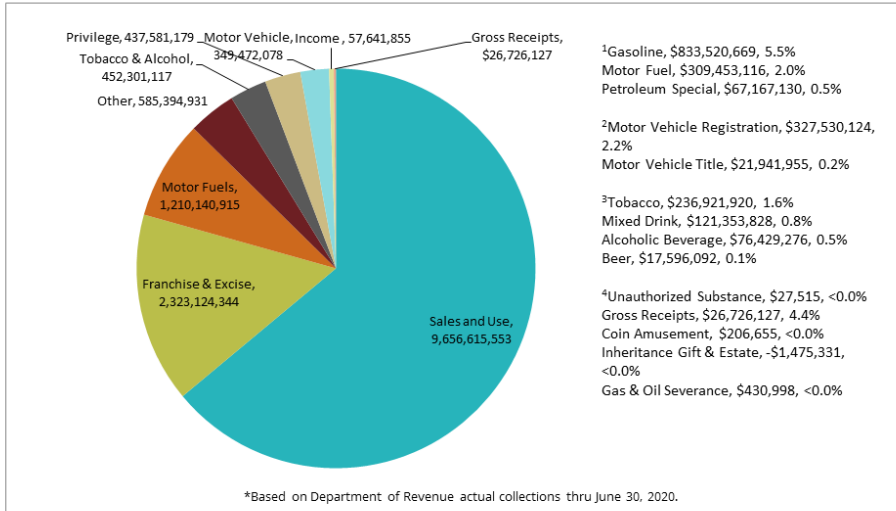
### *Local Revenue Sources:*

<b>Tax Class</b>	<b>FY19 Collections</b>	<b>FY20 Collections</b>	<b>% Change</b>
Local Sales Tax	\$2,831,260,970	\$2,957,468,149	4.46%
Local Business Tax	\$220,885,833	\$229,280,686	3.80%
Local Business Tax Fees	\$23,486,604	\$23,893,459	1.73%
Mineral Tax	\$6,147,346	\$6,253,115	1.72%
Coal Severance	\$227,732	\$397,071	74.36%
<b>Total</b>	<b>\$3,082,008,486</b>	<b>\$3,217,292,480</b>	<b>4.39%</b>

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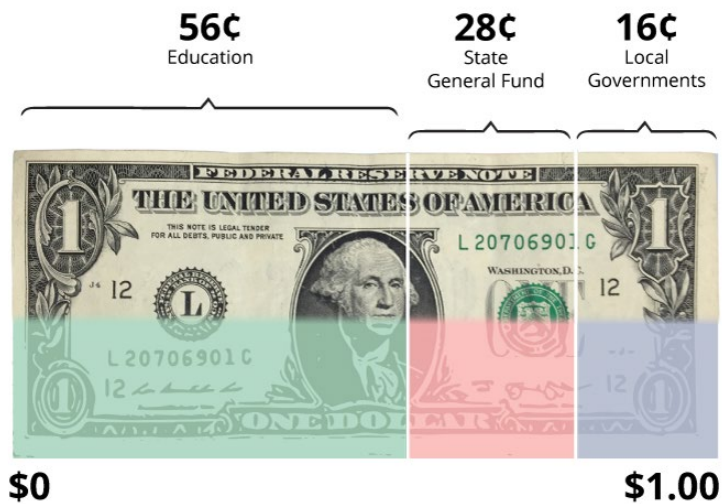
# Breakdown of State Revenue Sources:

## Revenue by Source - FY 2020 \*



## Where the Money Goes

### How Each Sales Tax dollar is spent:



\*Education portion includes state sales tax and local sales tax collections combined.

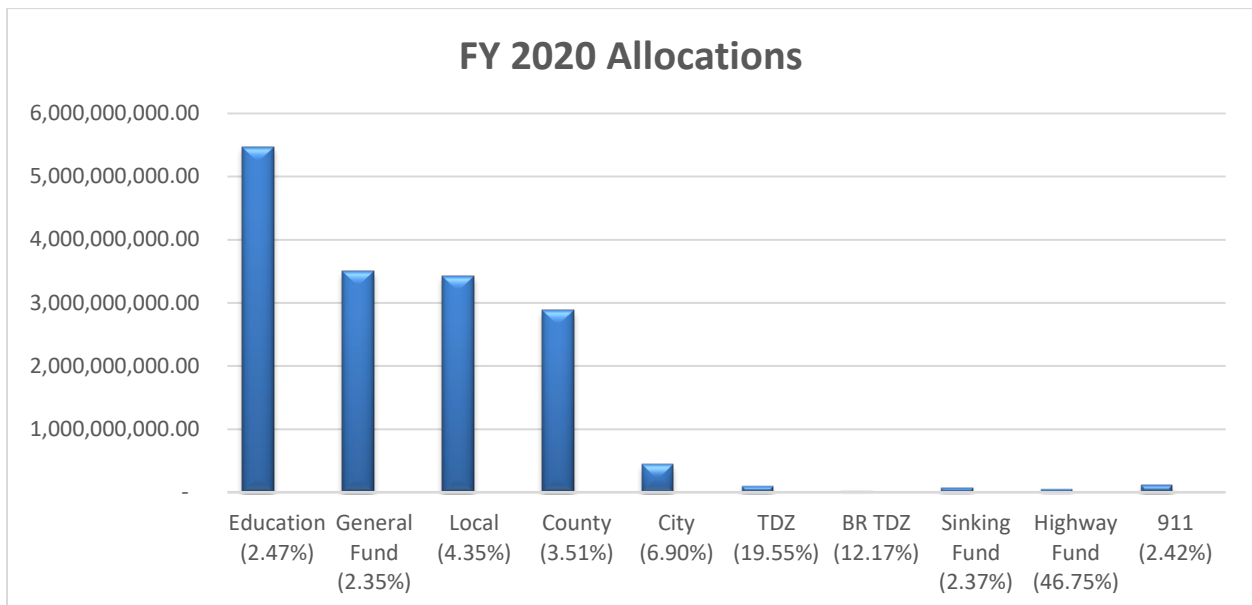
## Here's a Breakdown of How Money Is Allocated for Each Tax

\*Totals may differ due to rounding

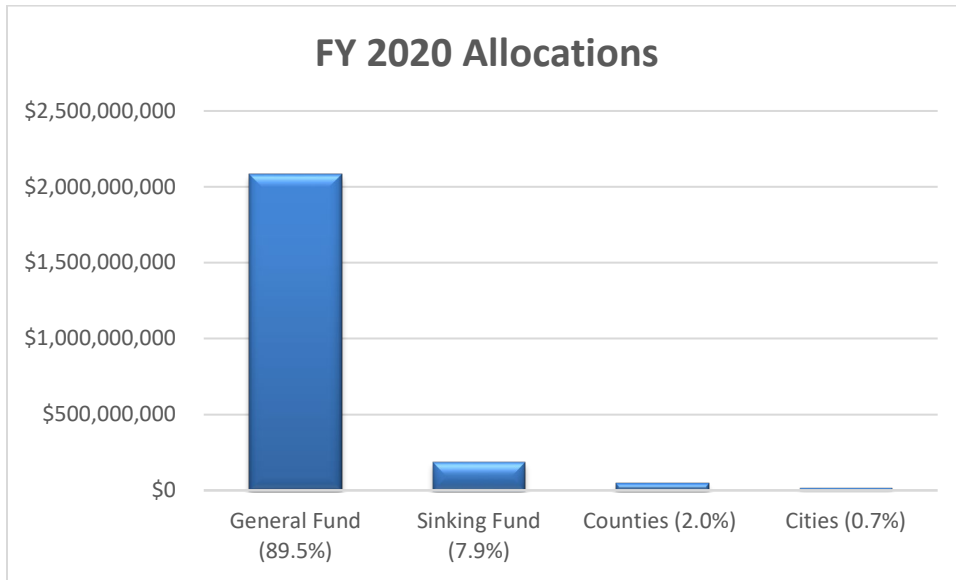
### Sales and Use Tax:

#### FY 2020 State and Local Allocations

Fund	Allocation
Education	\$5,470,641,382
General	\$3,497,821,085
Local:	
County	\$2,885,423,862
Education	\$1,434,834,784
City	\$438,506,566
Tourist Development Zone	\$93,959,343
Border Region TDZ	\$10,381,101
Other	\$1,333,877
Sinking Fund	\$67,288,754
Highway Fund	\$40,523,581
911 & E911	\$108,204,150
<b>Total:</b>	<b>\$12,614,083,702</b>



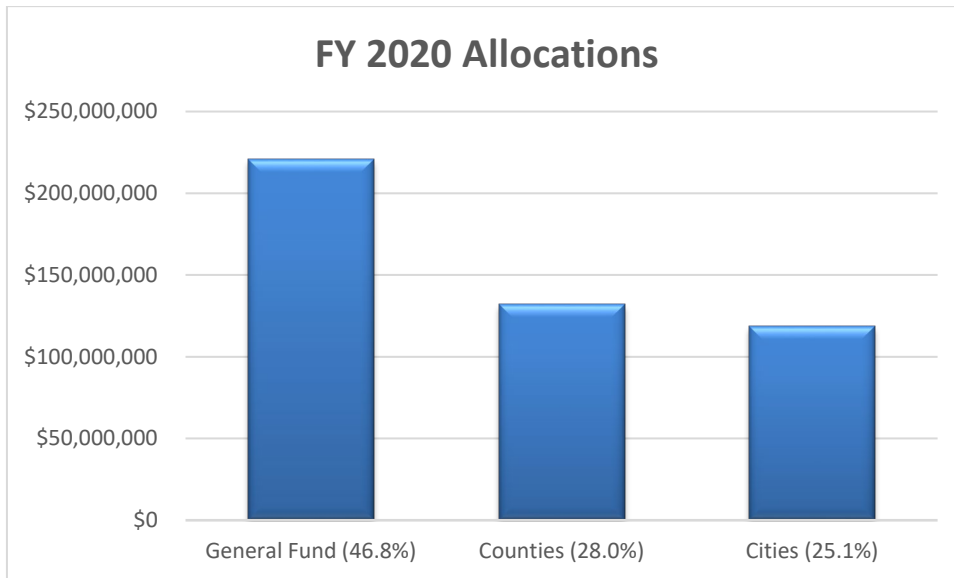
## Franchise and Excise Tax



<b>Fund</b>	<b>Allocation</b>
General Fund	\$2,079,092,715
Sinking Fund	\$183,100,000
Counties	\$45,329,366
Cities	\$15,602,263
<b>Total:</b>	<b>\$2,323,124,344</b>

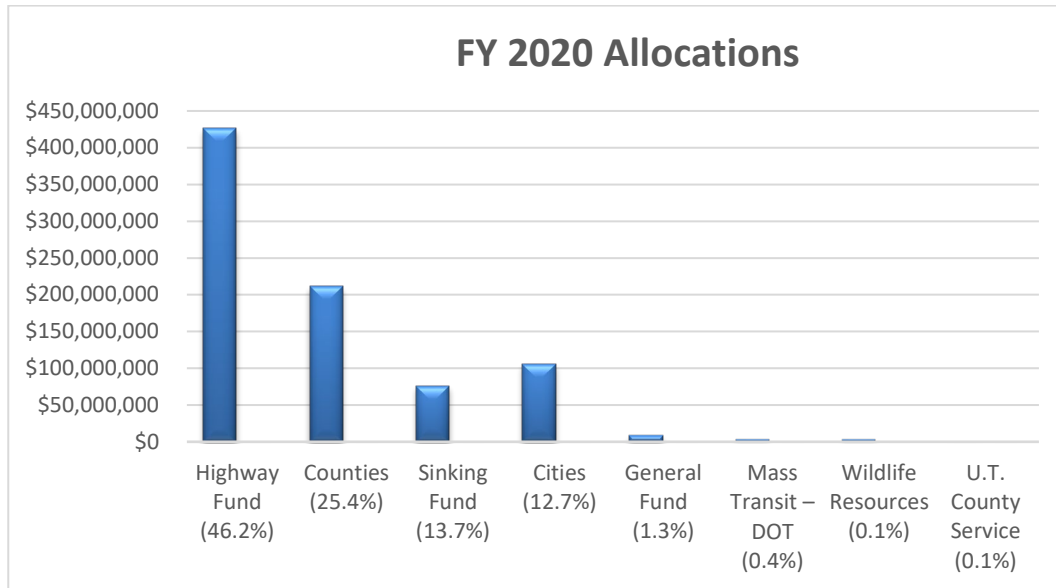


## **Business Tax**



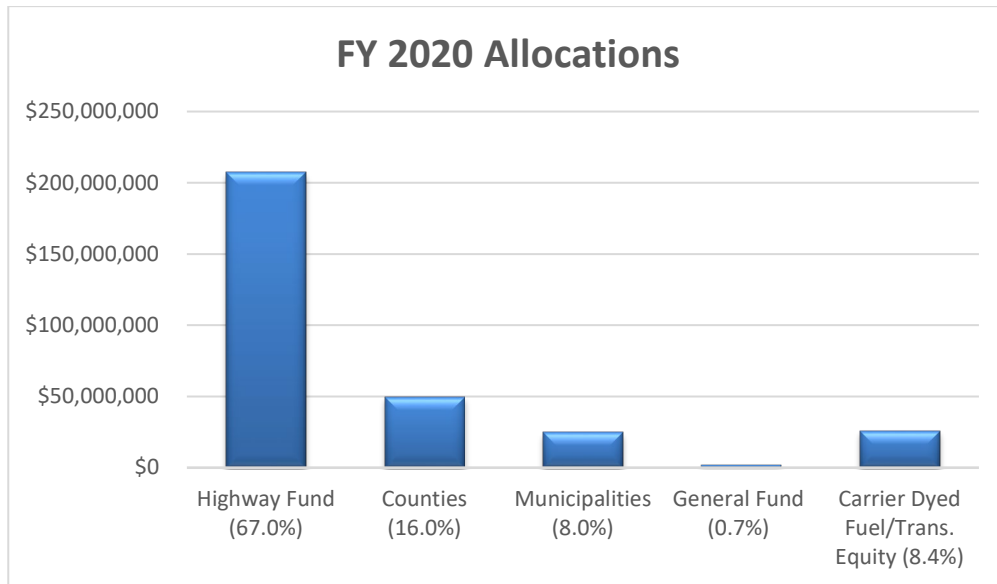
<b>Fund</b>	<b>Allocation</b>
General Fund	\$220,799,803
Counties	\$132,177,530
Cities	\$118,417,207
<b>Total:</b>	<b>\$471,394,540</b>

## Gasoline Tax



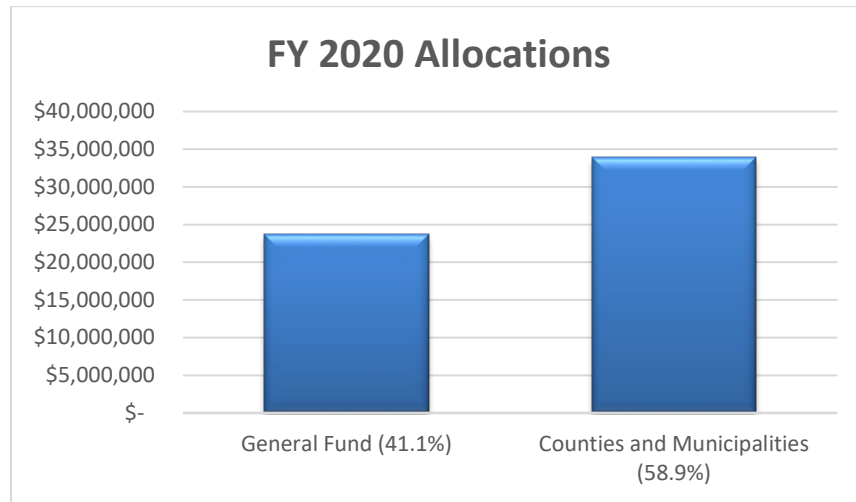
<b>Fund</b>	<b>Allocation</b>
Highway	\$425,720,708
Counties	\$211,362,472
Sinking	\$75,600,000
Cities	\$105,985,343
General	\$8,822,824
Mass Transit	\$2,940,000
Wildlife Resources	\$2,750,323
U.T. County Service	\$339,000
<b>Total:</b>	<b>\$833,520,669</b>

## Motor Fuel Taxes



<b>Fund</b>	<b>Allocation</b>
Highway Fund	\$207,298,922
Counties	\$49,415,578
Cities	\$24,765,266
General Fund	\$2,062,523
Trans. Equity	\$25,910,828
<b>Total:</b>	<b>\$309,453,116</b>

## Hall Income Tax



<b>Fund</b>	<b>Allocation</b>
General Fund	\$23,685,680
Counties & Cities	\$33,956,175
<b>Total:</b>	<b>\$57,641,855</b>

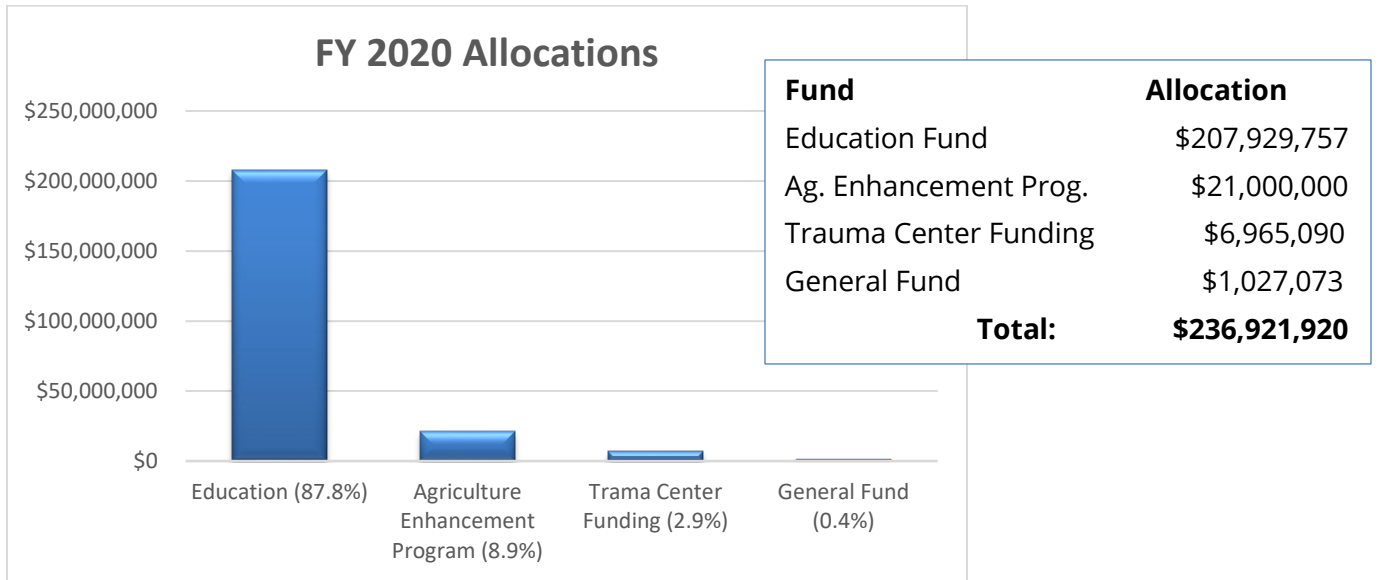
## Privilege Tax

<b>Litigation Fees and Tax</b>	<b>\$14,231,363</b>
TBI Drug Chemistry Unit Drug Testing Fund	\$3,608,209
TBI Toxicology Unit Intoxicant Testing Fund	\$2,553,830
General Fund	\$1,607,495
General Fund for TBI	\$1,411,680
Dept. of Health Alcohol and Drug Treatment Fund	\$1,489,216
Dept. of Health Drug Treatment Program	\$1,047,360
Critical Injury Compensation	\$834,975
Victim Notification Fund	\$758,686
Municipal Training Education	\$376,150
Judicial Commissioners Association of TN for Education	\$321,563
Drug Court Resources Fund	\$107,492
Sexual Assault Program	\$61,201
Family Violence Shelters	\$25,734
Traumatic Brain Injury Program	\$9,477
Veteran Drug Court	\$17,336
Domestic Violence Fund	\$959

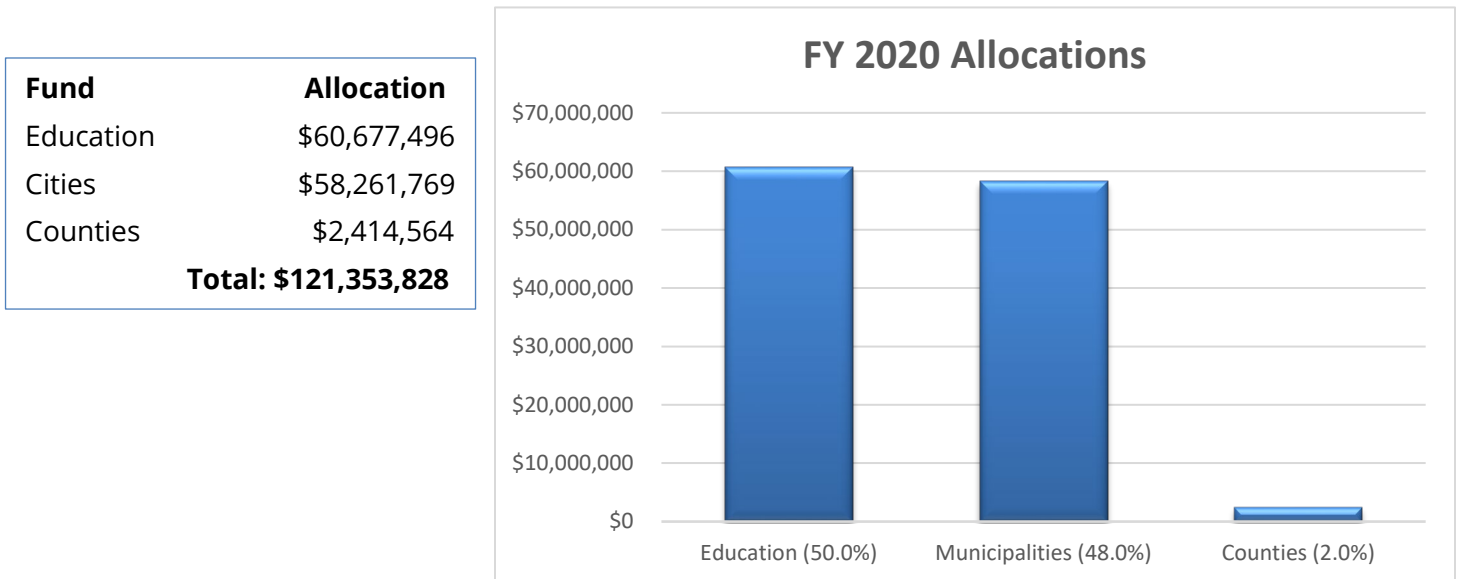
## Privilege Tax:

<b>Professional Privilege Tax</b>	<b>\$74,590,948.92</b>
General Fund	\$74,590,948.92
<b>Marriage License Fee</b>	<b>\$2,642,637.03</b>
General Fund	\$694,511
Tennessee Disability Coalition	\$ 682,760
Child Abuse Prevention	\$499,531
Domestic Violence Services	\$249,766
Parenting Fund	\$233,181
Tennessee Alliance of Boys & Girls Clubs	\$133,275
TN Chapter of the National Association of Social Workers	\$99.906
Tennessee Court Appointed Special Advocates Assoc. (CASA)	\$99,06
<b>Bail Bond Tax</b>	<b>\$1,992,338</b>
Civil Legal Representation Fund	\$1,912,645
Bail Bonds Continuing Education Class	\$79,694
<b>Realty Taxes</b>	<b>\$304,090,452</b>
General Fund	\$214,843,252
Housing	\$44,922,624
Wetlands	\$18,006,871
Local Park Land	\$9,695,997
Stand Land Acquisition	\$8,310,854
Agriculture Resources Conservation	\$8,310,854
<b>Tire and Used Oil Taxes</b>	<b>\$19,921,452</b>
General Fund	\$10,644,098
County Tire Payments	\$5,648,717
Solid Waste Management ECD Tire	\$1,571,629
Tire Environmental Fund	\$1,309,943
Used Oil Collection Fund	\$747,066
<b>Fantasy Sport Tax</b>	<b>\$337,586</b>
General Fund	\$236,310
Counties	\$67,517
Fantasy Sports Fund	\$33,759

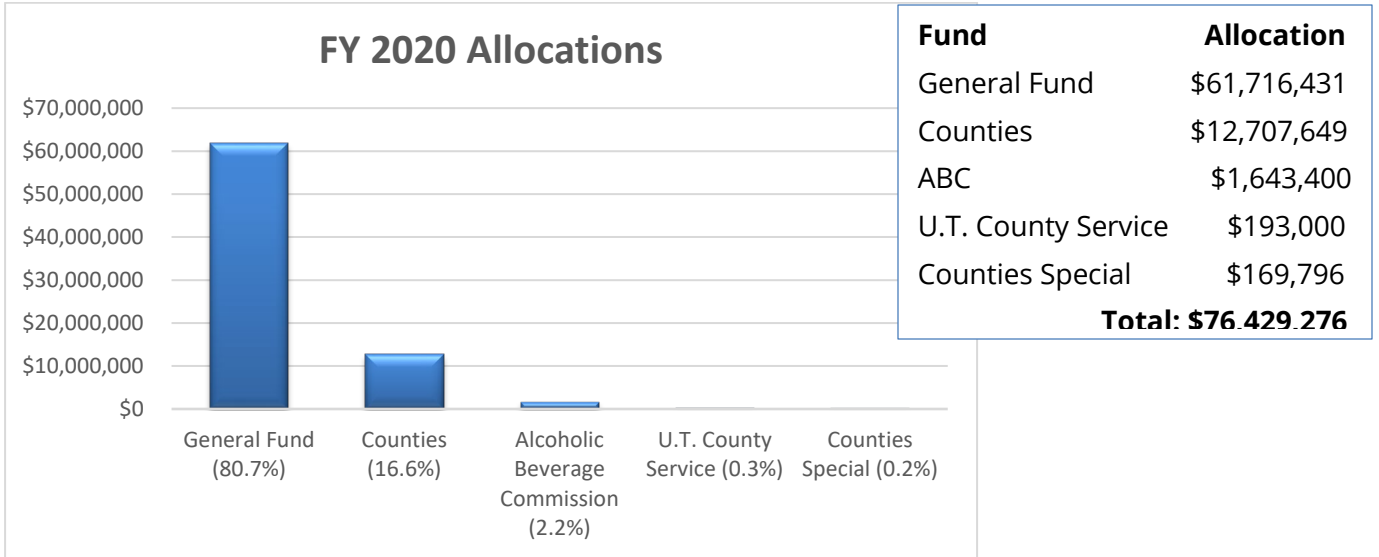
## Tobacco Tax



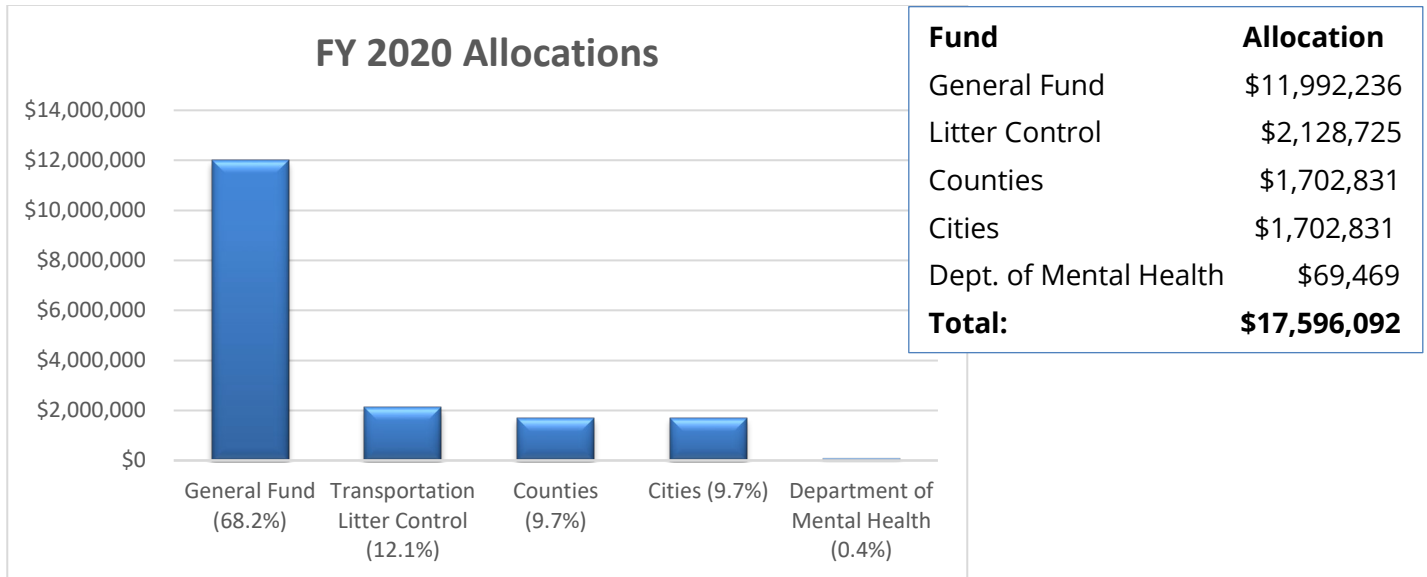
## Mix Drink (Liquor-by-the-drink) Tax



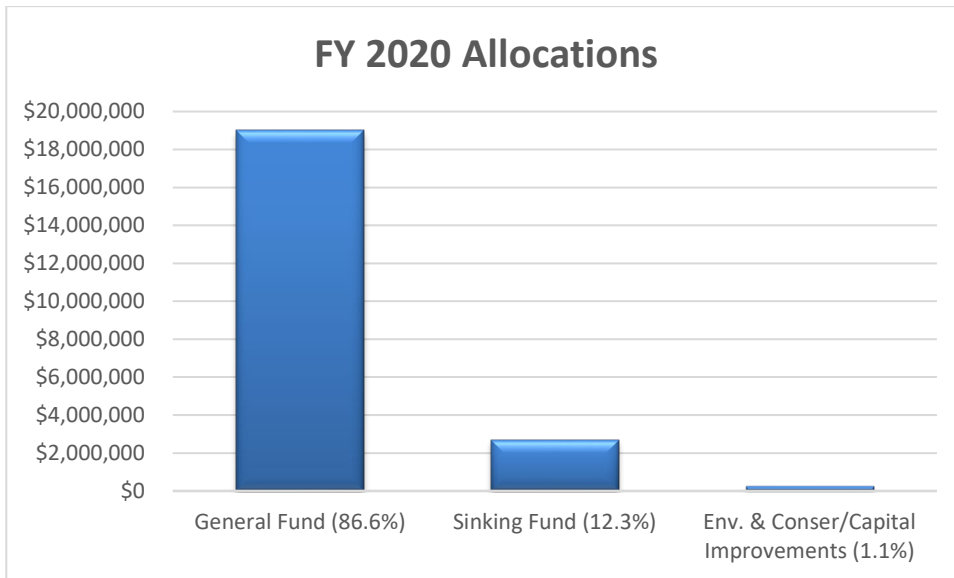
## Alcoholic Beverage Tax



## Beer Taxes



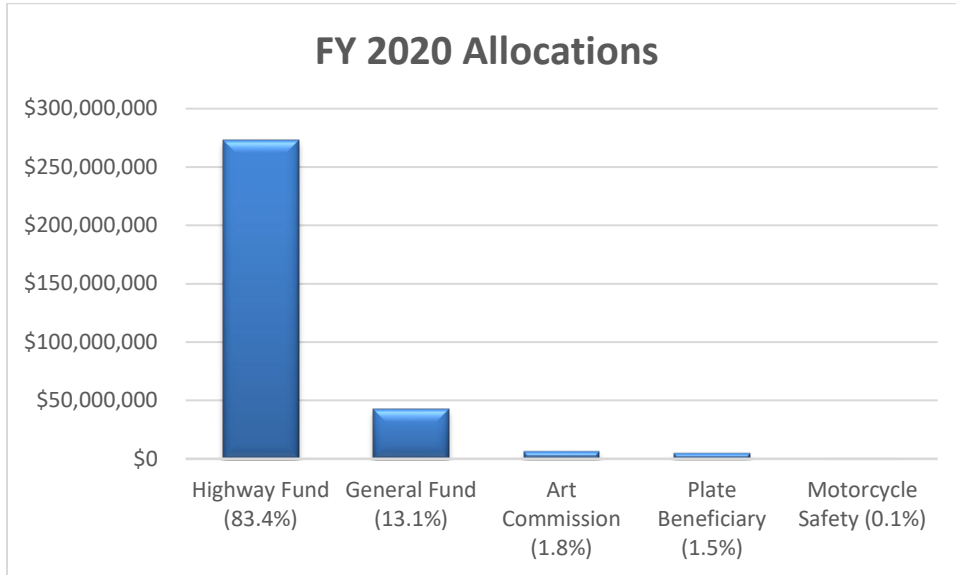
## Motor Vehicle Title Fee



<b>Fund</b>	<b>Allocation</b>
General Fund	\$19,006,265
Sinking Fund	\$2,700,000
Env. & Conservation	\$235,689
<b>Total:</b>	<b>\$21,941,955</b>

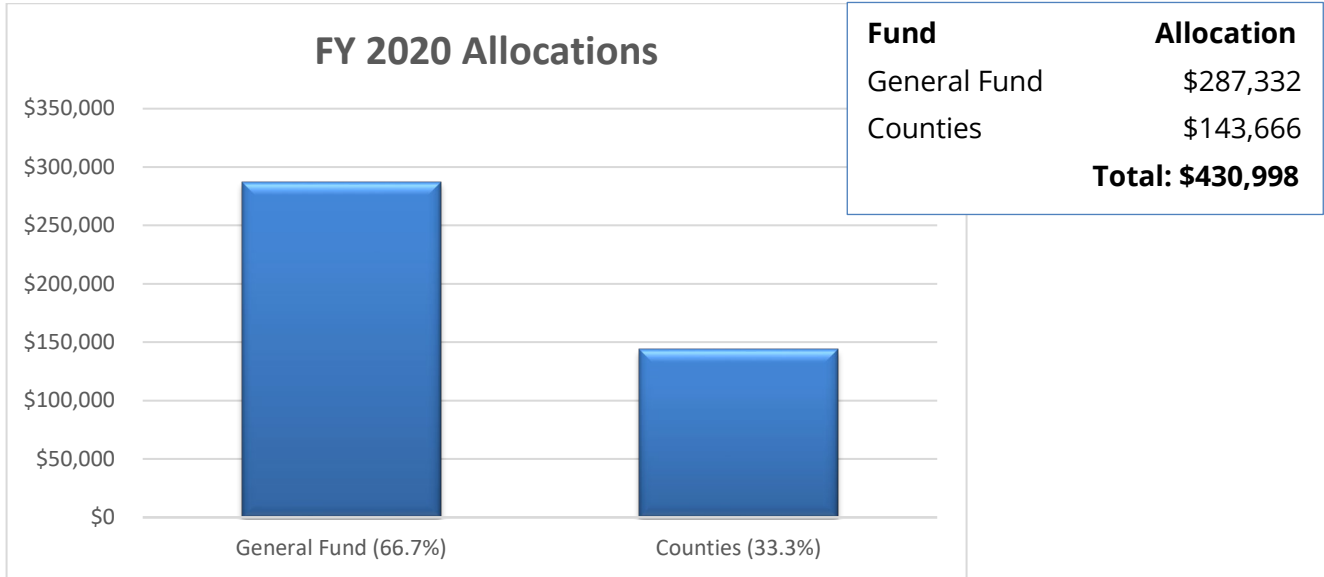


## Motor Vehicle Registration

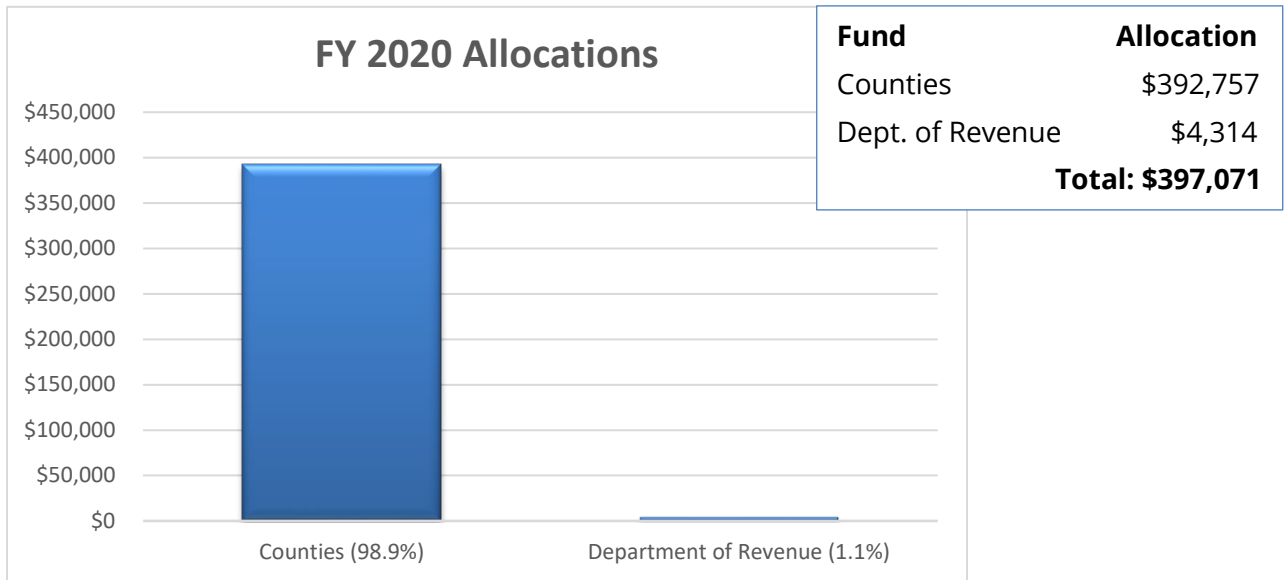


<b>Fund</b>	<b>Allocation</b>
Highway Fund	\$273,168,788
General Fund	\$42,931,589
Plate Beneficiary	\$5,069,017
Art Commission	\$6,032,407
Motorcycle Safety	\$328,322
<b>Total:</b>	<b>\$327,530,124</b>

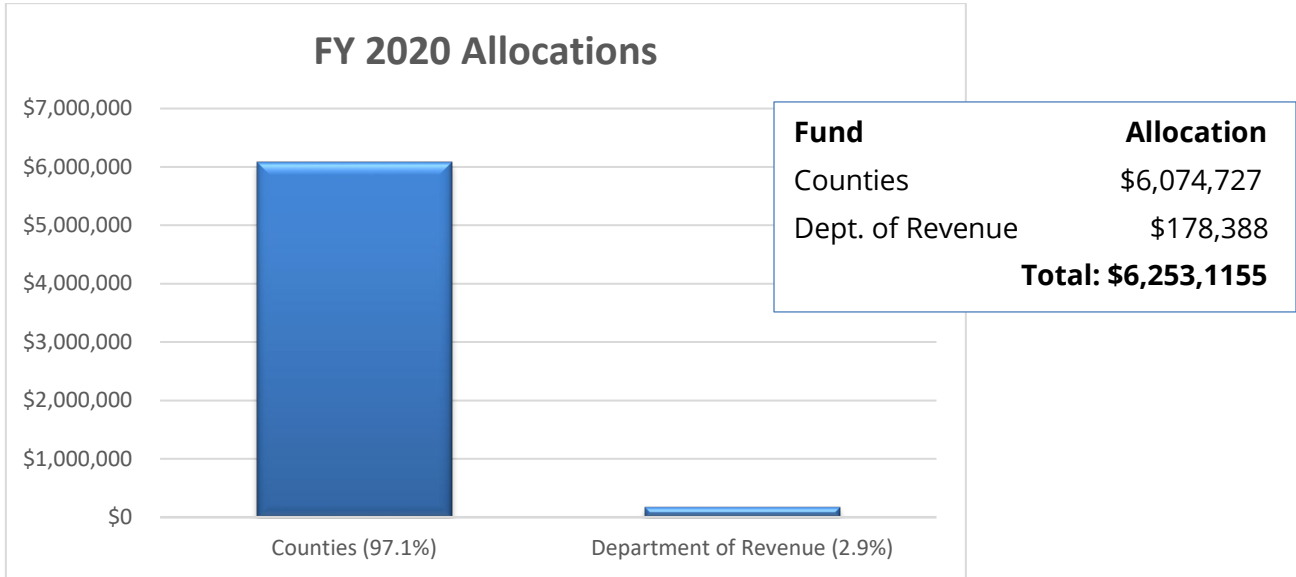
## Gas & Oil Severance Tax



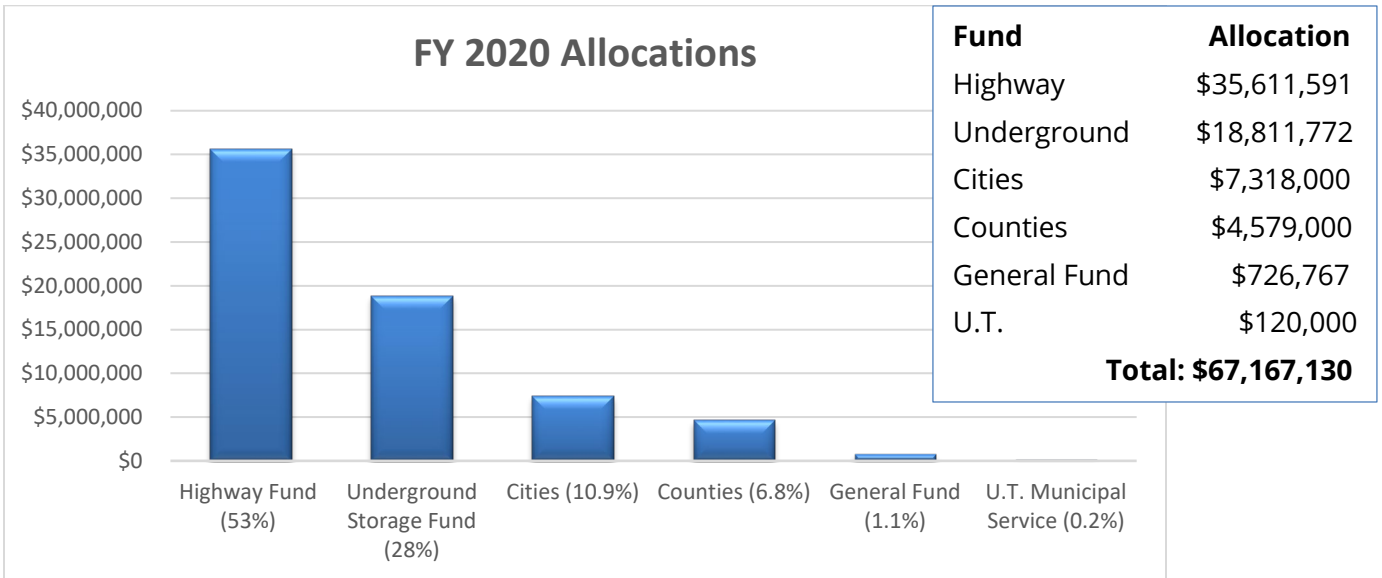
## Coal Severance Tax



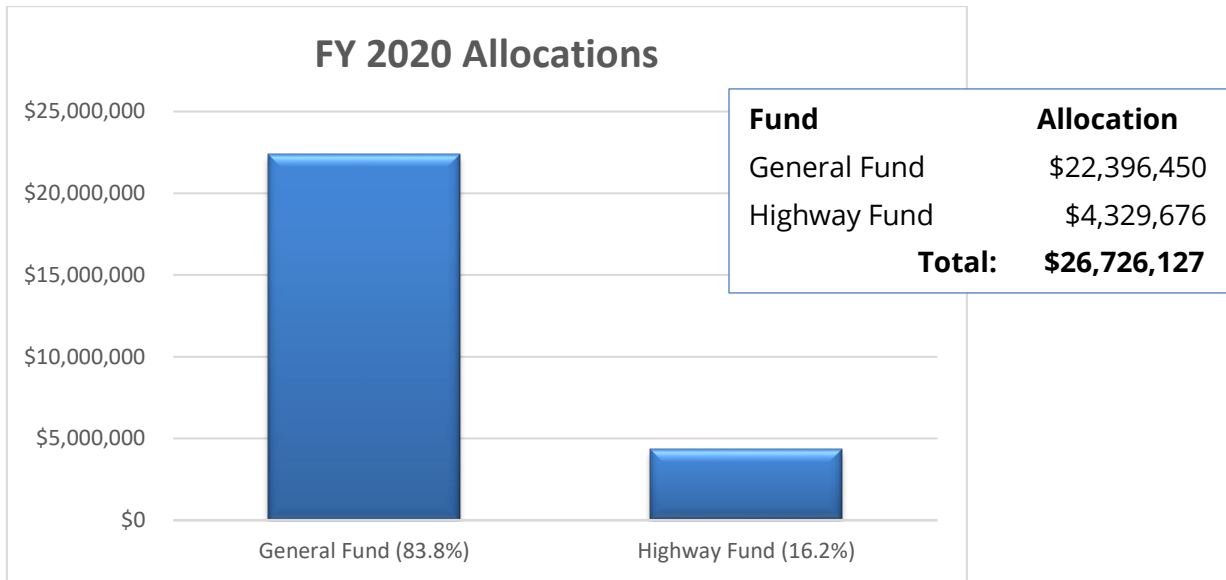
## Mineral Severance Tax



## Petroleum Special Tax



## Gross Receipts Tax



# X. Employee Talent Management and Development

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## ***Revenue Leadership Academy***

Revenue continued its talent management initiative with a focus on employee engagement and retention, succession planning, and leadership development. The department held its third and fourth Revenue Leadership Academy (RLA) in August and November 2019 as part of the talent management initiative. Each class had 25 participants; whose names are listed below.



### ***Revenue Leadership Academy, August 2019 Class***

- **Angela Armstrong (Taxpayer Services, Nashville)**
- **Stephanie Bailey (Vehicle Services, Nashville)**
- **Dawn Cano (Administration- Special Investigations, Memphis)**
- **Jessica Christopherson (Vehicle Services, Nashville)**
- **Camille Cline (Administration- Legal, Nashville)**
- **Evgheni Cuzmin (Audit, Nashville)**
- **Kenya (Collection Services)**
- **Jeffrey Fleming (Audit, Chattanooga)**
- **Sherry (Collection Services)**
- **Tradessa Harris (Taxpayer Services, Nashville)**
- **Kimberly Hawk (Taxpayer Services, Knoxville)**

- **Jarvus Jones (Vehicle Services, Nashville)**
- **Lachelle Lawrence (Processing, Nashville)**
- **Ahmad Lewis (Administration- Internal Audit, Nashville)**
- **Sisilia Liu (Vehicle Services, Nashville)**
- **Christina Mason (Audit, Philadelphia)**
- **Mary McCarthy (Audit, Nashville)**
- **Thomas Meisenzhal (Audit, Knoxville)**
- **Terea Ostein (Processing, Nashville)**
- **Linda Pierce (Audit, Nashville)**
- **Justin Russell (Taxpayer Services, Nashville)**
- **Samantha Singer (Administration- Communications, Nashville)**
- **Jason (Collection Services)**
- **Lydia Westmoreland (Audit, Shelbyville)**



***Revenue Leadership Academy, November 2019 Class***

- **Aly Aburizeck (Audit, Houston)**
- **Susan Amin (Audit, Nashville)**
- **Charles Barnett (Taxpayer Services, Johnson City)**
- **Elena Ciortan (Audit, Knoxville)**
- **Shekinah Colvin (Taxpayer Services, Nashville)**
- **Justin (Collection Services)**
- **Bethany Greene (Audit, Jackson)**
- **Hany Habashey (Processing, Nashville)**

- Elizabeth Hok (Audit, Chattanooga)
- Catherine Hurley (Audit, Nashville)
- Rebecca (Collection Services)
- Miranda Kelton (Vehicle Services, Nashville)
- Raquel Kurdys (Audit, Cookeville)
- Caroline Lansdell (Processing, Nashville)
- Vaughan (Collection Services)
- Dana Lee (Vehicle Services, Nashville)
- Paul Pender (Administration- Special Investigations, Nashville)
- Malinda Russell (Taxpayer Services, Memphis)
- Nicolette Sanders (Vehicle Services, Nashville)
- Bhavna Shah (Audit, Nashville)
- Deyon Southall (Audit, Nashville)
- Ashley Story (Administration- Human Resources, Nashville)
- Cynthia Tatrow (Taxpayer Services, Chattanooga)
- Zachary (Collection Services)

## ***Revenue Participants in Statewide Leadership Programs***

In conjunction with the Department of Human Resources, the Department of Revenue offers its employees several opportunities to help cultivate and enhance their leadership skills. These programs also offer candidates the opportunity to network with peers across the department, as well as around state government. Below is a quick overview of some of the available programs, as well as the participants in those programs for fiscal year 2019-2020.

### ***LEAD Tennessee***



LEAD Tennessee is a statewide, 12-month development initiative for current managers and supervisors from all branches of government. The program consists of six one-day “summits” of intense, high-impact learning focused on eight leadership core competencies: self-management, mission driven, customer-focused, courage, talent-focused, integrity,

innovation, and high-performing. Revenue's LEAD Tennessee participants for the 2019-2020 fiscal year were:

**Greer Allison (TR<sup>3</sup>, Nashville)**



**Timothy S. Amos (Audit, Knoxville)**





**Phillip Carney (Administration- Special Investigations, Knoxville)**



**Mitchell Gibson (Taxpayer Services, Nashville)**



## **Tennessee Government Management Institute**



*Tennessee Government Management Institute*

Tennessee Government Management Institute (TGMI) is a two-week residential management program that provides mid-level managers in Tennessee state government with the opportunity for academic study, learning in practical management skills, and cross agency networking to enhance the individual skills of middle managers. Revenue's TGMI candidates for the 2019-2020 fiscal year were:

**Dan Vinson (Taxpayer Services, Nashville)**



**Sherry Schutt (Collection Services, Nashville)**



## ***Tennessee Government Executive Institute***



Tennessee Government Executive Institute (TGEI) is designed for senior-level leaders, such as assistant commissioners, deputy commissioners, and directors. This program is a two-week residential training course that provides senior level leaders in Tennessee state government with the opportunity for academic study, learning executive responsibility, and cross agency networking designed to enhance the skills of Tennessee government's senior leaders. Revenue's TGEI candidate for the 2019-2020 fiscal year was **Connie Johnson (Administration- Human Resources, Nashville)**.



## **XI. Contact the Department**

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### ***Nashville***

500 Deaderick St  
Nashville, TN 37219  
615-253-0600

### ***Shelbyville***

875 Union St  
Suite B & C  
Shelbyville, TN 37160  
931-685-5010

### ***Chattanooga***

1301 Riverfront Pkwy  
Chattanooga, TN  
423-634-6266

### ***Memphis***

3510 Appling Rd  
Bartlett, TN 38133  
901-231-1400

### ***Cookeville***

1100 England Dr  
Suite 4A  
Cookeville, TN 38501  
931-526-9699

### ***Jackson***

225 Dr. Martin Luther King, Jr. Dr.  
Suite 340  
Jackson, TN 38301  
731-423-5747

### ***Knoxville***

7175 Strawberry Plains Pk  
Suite 300  
Knoxville, TN 37914  
865-594-6100

## **Atlanta**

5665 New Northside Dr  
#160  
Atlanta, GA 30328  
770-541-5980

## **Chicago**

800 Roosevelt Rd  
Building B #206  
Glen Ellyn, IL 60137  
630-790-0631

## **Houston**

8210 Willow Place S  
Suite 420  
Houston, TX 77070  
832-912-8500

## **Newport Beach**

180 Newport Center Dr  
#250  
Newport Beach, CA 92660  
949-720-8434

## **New York City**

1500 Broadway  
Suite 1100  
New York City, NY 10036  
646-366-5880

## **Philadelphia**

1950 Street Rd  
Suite 105  
Bensalem, PA 19020  
215-245-4556

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