

Appendix C: State and Local Combined Lodging Tax Rates and Authorized Rates in Tennessee.

		Actual Tax Rates					Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Anderson	(except Clinton, Oak Ridge, Oliver Springs, Rocky Top)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Anderson	Clinton	7%	2.75%		5%	3%	17.75%	2.75%	5%	5%	19.75%
Anderson	Oak Ridge	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Anderson	Oliver Springs	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Anderson	Rocky Top	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Bedford	(except Shelbyville)	7%	2.75%				9.75%	2.75%			9.75%
Bedford	Shelbyville	7%	2.75%			7%	16.75%	2.75%		10%	19.75%
Benton		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Bledsoe		7%	2.25%				9.25%	2.75%			9.75%
Blount	(except Alcoa, Maryville)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Blount	Alcoa	7%	2.75%		5%	1%	15.75%	2.75%	5%	5%	19.75%
Blount	Louisville	7%	2.75%		5%		14.75%	2.75%	5%	5%	19.75%
Blount	Maryville	7%	2.75%		5%	1%	15.75%	2.75%	5%	5%	19.75%
Blount	Rockford	7%	2.75%		5%		14.75%	2.75%	5%	5%	19.75%
Bradley		7%	2.75%		5%		14.75%	2.75%	5%		14.75%

Actual Tax Rates								Authorized Tax Rates			
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Campbell	(except Caryville, Jellico, Rocky Top)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Campbell	Caryville	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Campbell	Jellico	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Campbell	Rocky Top	7%	2.25%	0.5%		5%	14.75%	2.75%		5%	14.75%
Cannon		7%	1.75%		5%		13.75%	2.75%	5%		14.75%
Carroll	(except Huntingdon, McKenzie)	7%	2.75%				9.75%	2.75%			9.75%
Carroll	Huntingdon	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Carroll	McKenzie	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Carter	(except Johnson City)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Carter	Johnson City	7%	2.75%			7%	16.75%	2.75%		7%	16.75%
Cheatham	(except Ashland City, Kingston Springs, Pegram)	7%	2.25%		5%		14.25%	2.75%	10%		19.75%
Cheatham	Ashland City	7%	2.25%	0.5%	5%		14.75%	2.75%	10%		19.75%
Cheatham	Kingston	7%	2.25%	0.5%	5%		14.75%	2.75%	10%		19.75%

Actual Tax Rates							Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Cheatham	Springs										
Chester	Pegram	7%	2.25%	0.5%	5%	14.75%	2.75%	10%		19.75%	
Chester	Henderson	7%	2.75%		4%	13.75%	2.75%	4%		13.75%	
Claiborne		7%	2.25%		3%	12.25%	2.75%	3%	5%	14.75%	
Clay		7%	2.75%		2.5%	12.25%	2.75%	2.5%		12.25%	
Cocke	(except Newport)	7%	2.75%		3%	12.75%	2.75%	3%		12.75%	
Cocke	Newport	7%	2.75%		3%	14.75%	2.75%	3%	5%	17.75%	
Coffee	(except Manchester, Tullahoma)	7%	2.75%			9.75%	2.75%			9.75%	
Coffee	Manchester	7%	2.75%			15.75%	2.75%		6%	15.75%	
Coffee	Tullahoma	7%	2.75%			14.75%	2.75%		5%	14.75%	
Crockett		7%	2.75%		5%	14.75%	2.75%	5%		14.75%	
Cumberland		7%	2.75%		7.5%	17.25%	2.75%	7.5%		17.25%	
Davidson	(except Goodlettsville)	7%	2.25%		6%	15.25%	2.75%	6%		15.75%	
Davidson	Goodlettsville	7%	2.25%		6%	18.25%	2.75%	6%	3%	18.75%	
Decatur		7%	2.50%		5%	14.50%	2.75%	5%		14.75%	
DeKalb		7%	2.75%		5%	14.75%	2.75%	5%		14.75%	

Actual Tax Rates							Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Dickson	(except Dickson)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Dickson	Dickson	7%	2.75%		5%	5%	19.75%	2.75%	5%	5%	19.75%
Dyer	(except Dyersburg)	7%	2.75%				9.75%	2.75%			9.75%
Dyer	Dyersburg	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Fayette	(except Piperton)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Fayette	Piperton	7%	2.25%	0.5%	5%		14.75%	2.75%	5%		14.75%
Fentress		7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Franklin	(except Monteagle, Tullahoma, and Winchester)	7%	2.25%		7%		16.25%	2.75%	7%		16.75%
Franklin	Monteagle	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Franklin	Tullahoma	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Franklin	Winchester	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Gibson		7%	2.75%		4%		13.75%	2.75%	4%		13.75%
Giles	(except Pulaski)	7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Giles	Pulaski	7%	2.50%	0.25%	5%		14.75%	2.75%	5%		14.75%
Grainger	(except Bean Station)	7%	2.75%				9.75%	2.75%			9.75%

Actual Tax Rates								Authorized Tax Rates			
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Grainger	Bean Station	7%	2.75%			1%	10.75%	2.75%		1%	10.75%
Greene		7%	2.75%		7%		16.75%	2.75%	7%		16.75%
Grundy	(except Monteagle)	7%	2.25%				9.25%	2.75%	5%		14.75%
Grundy	Monteagle	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Hamblen	(except Morristown)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Hamblen	Morristown	7%	2.75%			7%	16.75%	2.75%		7%	16.75%
Hamilton	(except Chattanooga, East Ridge, Collegedale)	7%	2.25%		4%		13.25%	2.75%	5%		14.75%
Hamilton	Chattanooga	7%	2.25%		4%	4%	17.25%	2.75%	5%	5%	19.75%
Hamilton	Collegedale	7%	2.25%		4%	4%	17.25%	2.75%	5%	5%	19.75%
Hamilton	East Ridge	7%	2.25%		4%	4%	17.25%	2.75%	5%	5%	19.75%
Hamilton	Lakesite	7%	2.25%				9.25%	2.75%	5%	5%	19.75%
Hamilton	Lookout Mountain	7%	2.25%				9.25%	2.75%	5%	5%	19.75%
Hamilton	Red Bank	7%	2.25%				9.25%	2.75%	5%	5%	19.75%
Hamilton	Soddy-Daisy	7%	2.25%				9.25%	2.75%	5%	5%	19.75%
Hamilton	Walden	7%	2.25%				9.25%	2.75%	5%	5%	19.75%
Hancock		7%	2.00%				9.00%	2.75%			9.75%

Actual Tax Rates							Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Hardeman		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Hardin	(except Adamsville, Savannah)	7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Hardin	Adamsville	7%	2.50%		5%	5%	19.50%	2.75%	5%	5%	19.75%
Hardin	Savannah	7%	2.50%		5%	5%	19.50%	2.75%	5%	5%	19.75%
Hawkins	(except Kingsport, Rogersville)	7%	2.75%				9.75%	2.75%	4%		13.75%
Hawkins	Kingsport	7%	2.75%			7%	16.75%	2.75%		7%	16.75%
Hawkins	Rogersville	7%	2.75%			7%	16.75%	2.75%		7%	16.75%
Haywood		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Henderson	(except Lexington)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Henderson	Lexington	7%	2.75%		5%	5%	19.75%	2.75%	5%	Unlimited	Unlimited
Henry		7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Henry	McKenzie	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Hickman		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Houston	(except Erin)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Houston	Erin	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Humphreys		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Jackson		7%	2.75%				9.75%	2.75%			9.75%

Actual Tax Rates								Authorized Tax Rates			
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Jefferson		7%	2.75%		4%		13.75%	2.75%	4%		13.75%
Johnson	(except Mountain City)	7%	1.50%				8.50%	2.75%	5%		14.75%
Johnson	Mountain City	7%	1.50%			5%	13.50%	2.75%		5%	14.75%
Knox	(except Knoxville)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Knox	Knoxville	7%	2.25%		5%	3%	17.25%	2.75%	5%	5%	19.75%
Lake		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Lauderdale		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Lawrence		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Lewis		7%	2.50%		5%		14.50%	2.75%	7%		16.75%
Lincoln	(except Fayetteville)	7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Lincoln	Fayetteville	7%	2.50%		5%	3.5%	18.00%	2.75%	5%	5%	19.75%
Loudon	(except Lenoir City, Loudon)	7%	2.00%		5%		14.00%	2.75%	5%		14.75%
Loudon	Lenoir City	7%	2.00%		5%	5%	19.00%	2.75%	5%	5%	19.75%
Loudon	Loudon	7%	2.00%	0.5%	5%		14.50%	2.75%	5%		14.75%
McMinn	(except Etowah, Sweetwater)	7%	2.00%		5%		14.00%	2.75%	5%		14.75%
McMinn	Etowah	7%	2.00%		5%	5%	19.00%	2.75%	5%	5%	19.75%

Actual Tax Rates							Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
McMinn	Sweetwater	7%	2.00%	0.75%	5%		14.75%	2.75%	5%	5%	19.75%
McNairy	(except Adamsville, Selmer)	7%	2.25%				9.25%	2.75%			9.75%
McNairy	Adamsville	7%	2.25%	0.5%		5%	14.75%	2.75%		5%	14.75%
McNairy	Selmer	7%	2.25%			5%	14.25%	2.75%		5%	14.75%
Macon		7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Madison	(except Jackson)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Madison	Jackson	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Marion	(except Kimball, Monteagle)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Marion	Kimball	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Marion	Monteagle	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Marion	Whitwell	7%	2.75%				9.75%	2.75%	5%	5%	19.75%
Marshall		7%	2.25%		7%		16.25%	2.75%	7%		16.75%
Maury		7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Maury	Columbia	7%	2.25%		5%	5%	19.25%	2.75%	5%	5%	19.75%
Meigs		7%	2.00%		5%		14.00%	2.75%	5%		14.75%
Monroe	(except Sweetwater)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%

Actual Tax Rates							Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Monroe	Sweetwater	7%	2.25%	0.5%	5%		14.75%	2.75%	5%	5%	19.75%
Montgomery	(except Clarksville)	7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Montgomery	Clarksville	7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Moore		7%	2.50%		3%		12.50%	2.75%	3%		12.75%
Morgan	(except Oliver Springs, Sunbright, Wartburg)	7%	2.00%				9.00%	2.75%	5%		14.75%
Morgan	Oliver Springs	7%	2.00%	0.75%		5%	14.75%	2.75%		5%	14.75%
Morgan	Sunbright	7%	2.00%	0.75%			9.75%	2.75%			9.75%
Morgan	Wartburg	7%	2.00%	0.75%			9.75%	2.75%			9.75%
Obion	(except Samburg, Union City)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Obion	Samburg	7%	2.75%			3%	12.75%	2.75%		5%	14.75%
Obion	Union City	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Overton		7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Perry		7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Pickett		7%	2.75%				9.75%	2.75%			9.75%
Polk	(except Benton)	7%	2.25%		3%		12.25%	2.75%	3%		12.75%
Polk	Benton	7%	2.25%	0.5%	3%		12.75%	2.75%	3%		12.75%

		Actual Tax Rates					Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Putnam		7%	2.75%		6%		15.75%	2.75%	6%		15.75%
Rhea		7%	2.75%		2%		11.75%	2.75%	5%		14.75%
Roane	(except Kingston, Oak Ridge, Oliver Springs)	7%	2.50%		5%		14.50%	2.75%	5%		14.75%
Roane	Kingston	7%	2.50%		5%	5%	19.50%	2.75%	5%	5%	19.75%
Roane	Oak Ridge	7%	2.50%	0.25%		5%	14.75%	2.75%		5%	14.75%
Roane	Oliver Springs	7%	2.50%	0.25%		5%	14.75%	2.75%		5%	14.75%
Roane	Harriman	7%	2.00%	0.50%		7%	16.50%	2.75%		7%	16.75%
Robertson		7%	2.75%		7%		16.75%	2.75%	7%		16.75%
Rutherford	(except LaVergne, Murfreesboro, Smyrna)	7%	2.75%		2.5%		12.25%	2.75%	5%		14.75%
Rutherford	LaVergne	7%	2.75%		2.5%	2.5%	14.75%	2.75%	5%	2.5%	17.25%
Rutherford	Murfreesboro	7%	2.75%		2.5%	2.5%	14.75%	2.75%	5%	2.5%	17.25%
Rutherford	Smyrna	7%	2.75%		2.5%	2.5%	14.75%	2.75%	5%	2.5%	17.25%
Scott		7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Sequatchie		7%	2.25%		2%		11.25%	2.75%	4%		13.75%

Actual Tax Rates							Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Sevier	(except Gatlinburg, Pigeon Forge, Pittman Center, Sevierville)	7%	2.75%		3%		12.75%	2.75%	3%		12.75%
Sevier	Gatlinburg	7%	2.75%			3%	12.75%	2.75%		3%	12.75%
Sevier	Pigeon Forge	7%	2.75%				12.25%	2.75%		3%	12.75%
Sevier	Pittman Center	7%	2.75%			3%	12.75%	2.75%		3%	12.75%
Sevier	Sevierville	7%	2.75%			3%	12.75%	2.75%		5%	14.75%
Shelby	(except Arlington, Bartlett, Collierville, Germantown, Lakeland, Memphis, Millington)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Shelby	Arlington	7%	2.25%	0.5%	5%		14.75%	2.75%	5%	5%	19.75%
Shelby	Bartlett	7%	2.25%	0.5%	5%	5%	19.75%	2.75%	5%	5%	19.75%
Shelby	Collierville	7%	2.25%	0.5%	5%	5%	19.75%	2.75%	5%	5%	19.75%
Shelby	Germantown	7%	2.25%	0.5%	5%	5%	19.75%	2.75%	5%	5%	19.75%
Shelby	Lakeland	7%	2.25%	0.5%	5%	5%	19.75%	2.75%	5%	5%	19.75%
Shelby	Memphis	7%	2.25%		5%	1.7%	15.95%	2.75%	5%	5%	19.75%

Actual Tax Rates								Authorized Tax Rates			
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Shelby	Millington	7%	2.25%	0.5%	5%	3%	17.75%	2.75%	5%	3%	17.75%
Smith	(except Carthage, Gordonsville)	7%	2.75%				9.75%	2.75%			9.75%
Smith	Carthage	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
Smith	Gordonsville	7%	2.75%			3%	12.75%	2.75%		3%	12.75%
Stewart	(except Dover)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Stewart	Dover	7%	2.25%	0.5%	5%		14.75%	2.75%	5%		14.75%
Sullivan	(except Bristol, Kingsport, and Johnson City)	7%	2.25%				9.25%	2.75%	5%		14.75%
Sullivan	Bristol	7%	2.25%			5%	14.25%	2.75%	5%	5%	19.75%
Sullivan	Kingsport	7%	2.25%	0.25%		7%	16.50%	2.75%	5%	7%	21.75%
Sullivan	Johnson City	7%	2.25%			7%	16.25%	2.75%	5%	7%	21.75%
Sumner	(except Goodlettsville and White House)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Sumner	Goodlettsville	7%	2.25%		5%	3%	17.25%	2.75%	5%	3%	17.75%
Sumner	White House	7%	2.25%	0.5%	5%		14.75%	2.75%	5%		14.75%
Tipton	(except Atoka, Covington, Munford)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%

Actual Tax Rates							Authorized Tax Rates				
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Tipton	Atoka	7%	2.25%	0.5%	5%		14.75%	2.75%	5%		14.75%
Tipton	Covington	7%	2.25%	0.5%	5%		14.75%	2.75%	5%		14.75%
Tipton	Munford	7%	2.25%	0.5%	5%		14.75%	2.75%	5%		14.75%
Trousdale		7%	2.25%				9.25%	2.75%	3%		12.75%
Unicoi		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Union		7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Van Buren		7%	2.75%		7%		16.75%	2.75%	7%		16.75%
Warren		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Washington	(except Johnson City, Jonesborough)	7%	2.50%				9.50%	2.75%			9.75%
Washington	Johnson City	7%	2.50%			7%	16.50%	2.75%		7%	16.75%
Washington	Jonesborough	7%	2.50%			5%	14.50%	2.75%		5%	14.75%
Wayne		7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Weakley	(except McKenzie)	7%	2.75%		5%		14.75%	2.75%	5%		14.75%
Weakley	McKenzie	7%	2.75%			5%	14.75%	2.75%		5%	14.75%
White		7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Williamson	(except Brentwood, Fairview, Franklin)	7%	2.25%		4%		13.25%	2.75%	4%		13.75%

Actual Tax Rates								Authorized Tax Rates			
County	City	Sales Tax Rates			Lodging Tax Rates		Total Tax Rate	Sales Tax (Local)	Lodging Tax Rates		Total Tax Rate
		(State)	(County)	(City)	(County)	(City)			(County)	(City)	
Williamson	Brentwood	7%	2.25%		4%	4%	17.25%	2.75%	4%	4%	17.75%
Williamson	Fairview	7%	2.25%	0.5%	4%	2%	15.75%	2.75%	4%	2%	15.75%
Williamson	Franklin	7%	2.25%		4%	4%	17.25%	2.75%	4%	4%	17.75%
Wilson	(except Lebanon, Mount Juliet)	7%	2.25%		5%		14.25%	2.75%	5%		14.75%
Wilson	Lebanon	7%	2.25%		5%	2%	16.25%	2.75%	5%	2%	16.75%
Wilson	Mt. Juliet	7%	2.25%		5%	4%	18.25%	2.75%	5%	5%	19.75%

Bold indicates rate is less than rate authorized by the state.