



# County Technical Assistance Service

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## Property in Transit

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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## Table of Contents

Property in Transit .....	3
---------------------------	---

## Property in Transit

**Reference Number:** CTAS-1546

Tangible personal property which is moving in interstate commerce through or over the territory of the state of Tennessee or was consigned to a warehouse within the state of Tennessee from outside the state of Tennessee, for storage, in transit, to a final destination outside the state of Tennessee, is deemed not to have acquired a situs in the state of Tennessee for purposes of ad valorem taxation. Tangible personal property transported to a plant, warehouse or establishment within the state of Tennessee, from outside the state of Tennessee, for storage or repackaging, and held for eventual sale or other disposition, other than at retail, to a destination outside this state, is deemed not to have acquired a situs within the state of Tennessee for purposes of ad valorem taxation.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-217.

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