



County Technical Assistance Service

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Annual Privilege Tax

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

Annual Privilege Tax	3
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Annual Privilege Tax

Reference Number: CTAS-382

An annual privilege tax in the amount of one hundred dollars (\$100.00) is imposed on the selling, distributing, storing or manufacturing of beer in Tennessee. Any person, firm, corporation, joint-stock company, syndicate or association engaged in selling, distributing, storing or manufacturing beer is required to remit the tax annually on January 1 to the county or city in which the business is located. The county clerk collects this tax for counties, and the funds may be used for any public purpose. T.C.A. § 57-5-104(b).

The county is required to mail written notice of the tax to each permit holder at least thirty (30) days prior to January 1 each year. If the permit holder does not remit the tax by January 31 (or within thirty (30) days after notice is mailed, whichever is later), the county is required to notify the permit holder by certified mail that the tax payment is past due. If the permit holder does not pay the tax within ten (10) days after receiving the certified notice, the permit may be revoked by the beer board. T.C.A. § 57-5-104(b).

When a new permit is issued, the permit holder is required to pay the tax on a prorated basis for each month or portion of a month remaining until the next tax payment date. T.C.A. § 57-5-104(b)(5).

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