

Other/Miscellaneous:

Tennessee: New Law Says DOR Must Certify if Business Tax was Reported at Retail or Wholesale Rate

H.B. 1937, signed by gov. 3/28/22. Effective January 1, 2023, new law requires the Tennessee Department of Revenue (Department) to make available a certificate that states whether a vendor's customer reported the Tennessee Business Tax (TBT) due for a location at the wholesaler rate or retailer rate for taxpayers filing a TBT return. The legislation requires such certificate to be in a format that generally enables the vendor's customer to show proof of whether the TBT was paid at the lower wholesaler rate versus higher retailer rate. The TBT is a tax on gross receipts that formerly was administered and enforced locally but now is administered and enforced by the Department. Please contact us with any questions.

URL: <https://wapp.capitol.tn.gov/apps/Billinfo/default.aspx?BillNumber=HB1937&ga=112>

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