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Tennessee Code/TITLE 67 TAXES AND LICENSES /CHAPTER 6 SALES AND USE TAXES /PART 2 TAXES IMPOSED /67-6-202. Property sold at retail - Food. [Amended effective July 1, 2007. See the Compiler's Notes].

67-6-202. Property sold at retail - Food. [Amended effective July 1, 2007. See the Compiler's Notes].

(a) [Amended effective July 1, 2007. See the Compiler's Notes.] For the exercise of the privilege of engaging in the business of selling tangible personal property at retail in this state, a tax is levied on the sales price of each item or article of tangible personal property when sold at retail in this state; the tax is to be computed on gross sales for the purpose of remitting the amount of tax due the state and is to include each and every retail sale. The tax shall be levied at the rate of seven percent (7%). There is levied an additional tax at the rate of two and three-quarters percent (2.75%) on the amount in excess of one thousand six hundred dollars (\$1,600), but less than or equal to three thousand two hundred dollars (\$3,200), on the sale or use of any single article of personal property as defined in § 67-6-702(d). The tax levied at the rate of two and three-quarters percent (2.75%) on the amount in excess of one thousand six hundred dollars (\$1,600), but less than or equal to three thousand two hundred dollars (\$3,200), on the sale or use of any single article of personal property shall be in addition to all other taxes and shall be a state tax for state purposes only. No county or municipality or taxing district shall have the power to levy any tax on the amount in excess of one thousand six hundred dollars (\$1,600), but less than or equal to three thousand two hundred dollars (\$3,200), on the sale or use of any single article of personal property.

(b) [Effective until July 1, 2007. See the Compiler's Notes.] Notwithstanding any other provision of law to the contrary, the one-half percent (0.5%) increase in the rate of the sales tax from five and one-half percent (5.5%) to six percent (6%) imposed by Acts 1992, ch. 529 in this section and §§ 67-6-203, 67-6-204, 67-6-205, and 67-6-221 shall remain in effect until changed by the general assembly. All revenue generated from such increases shall be deposited in the state general fund and earmarked for education purposes as provided in § 67-6-103(c)(2).

(c) [Effective July 1, 2007. See the Compiler's Notes.] This section levies a tax on the sales price of tangible personal property obtained from any vending machine or device.

[Acts 1947, ch. 3, § 3; C. Supp. 1950, § 1248.52 (Williams, § 1328.24); Acts 1955, ch. 51, §§ 7, 8; 1955, ch. 242, § 6; 1959, ch. 15, § 2; 1963, ch. 38, §§ 3, 5; 1963, ch. 172, § 3; 1965, ch. 335, § 2; 1971, ch. 78, § 1; 1971, ch. 117, § 2; 1972, ch. 653, § 1; 1973, ch. 239, § 1; 1974, ch. 675, § 1; 1975, ch. 316, § 1; 1976, ch. 466, §§ 1, 3; 1982, ch. 610, § 1; 1982, ch. 646, § 1; 1983, ch. 378, § 1; 1983, ch. 402, § 1; T.C.A. (orig. ed.), § 67-3003(a); Acts 1984 (E.S.), ch. 8, §§ 1, 6, 8; 1984, ch. 742, § 1; 1985, ch. 356, §§ 2, 7; 1992, ch. 529, § 1; 1993, ch. 190, §§ 1, 2; 2002, ch. 856, § 4a; 2003, ch. 357, §§ 20, 21; 2004, ch. 959, § 68; 2005, ch. 311, §§ 1, 3.]