



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Marriage License Taxes

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained 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 CTAS website material.

Sincerely,

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Marriage License Taxes

Reference Number: CTAS-1642

Authority. T.C.A. §§ 67-4-411, 67-4-502, 67-4-505, 36-6-413.

Description. There are two state privilege taxes on marriage, and a local option privilege tax on marriage that may be levied in an amount up to \$5 by resolution of the county legislative body. The collector of both state and local marriage taxes is the county clerk. The \$5 state tax is retained locally and the \$15 state tax is forwarded to the commissioner of revenue for distribution. An additional "fee" was imposed on marriage licenses in a 2002 amendment to T.C.A. § 36-6-413, which fee is collected by the county clerk and forwarded to the state treasurer for distribution.

Rate. The rate of these taxes is as follows:

1. State privilege tax, T.C.A. § 67-4-411.....\$15
2. State privilege tax, T.C.A. § 67-4-505..... \$5
3. County privilege tax, T.C.A. § 67-4-502, up to..... \$5
4. Additional state "fee" (tax), T.C.A. § 36-6-413..... *\$60

*This \$60 "fee" (tax) is not collected in any county from couples who file a certificate showing they have taken a premarital preparation course, nor is it collected from out-of- state residents who obtain their license in Sevier County (the only county with this special exemption). T.C.A. § 36-6-413.

Distribution. These taxes are distributed as follows:

1. T.C.A. § 67-4-505 state tax (\$5) is used:
 - a. 5 percent to county clerk as commission for collecting and paying over the revenue, T.C.A. § 8-21-701(55); and
 - b. 95 percent used for county school purposes.
2. T.C.A. § 67-4-411 (\$15) tax is used:
 - a. 5 percent to county clerk as commission, and
 - b. The remainder is forwarded to the commissioner of revenue.
3. The county tax is distributed five percent (5%) to the county clerk as commission for collecting and paying over the revenue and the remainder according to county legislative body resolution.
4. T.C.A. § 36-6-413 additional \$60 state fee is forwarded to the state treasurer to be distributed as follows:
 - a. \$7 to the Administrative Office of the Courts for funding parenting plan requirements;
 - b. \$15 to the Department of Children's Services for child abuse prevention;
 - c. \$7.50 to Office of Criminal Justice programs for domestic violence services;
 - d. \$20.50 to the Tennessee Disability Coalition for families and children with disabilities;
 - e. \$3.00 to the Tennessee Court Appointed Special Advocates Association;
 - f. \$4 to the Department of Education for grants to Boys and Girls Clubs; and
 - g. \$3 to the Tennessee Chapter of the National Association of Social Workers to strengthen services to families and children.

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