



July 05, 2024

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# Fees and Taxes

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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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Table of Contents

<b>Fees and Taxes .....</b>	<b>. 3</b>
<b>State and Local Taxes and Fees .....</b>	<b>. 3</b>
<b>Additional Fee, Premarital Preparation Course .....</b>	<b>. 3</b>
<b>Failure to Perform Collection Duties .....</b>	<b>. 4</b>

## Fees and Taxes

Reference Number: CTAS-396

### State and Local Taxes and Fees

There are two (2) state privilege taxes on marriage, and one (1) local option tax which can be levied in an amount up to \$5.00. T.C.A. §§ 67-4-411, 67-4-502, 67-4-505. The collector of both state and local marriage taxes is the county clerk. The county clerk earns fees for performing these duties. The taxes and fees associated with the issuance of a marriage license are as follows:

State Privilege Tax, T.C.A. § 67-4-411	\$15.00
State Privilege Tax, T.C.A. § 67-4-505	5.00
Optional County Tax, T.C.A. § 67-4-502	5.00
County Clerk's fee for issuance of marriage license, T.C.A. § 8-21-701(1)	10.00

The following fees may or may not apply, depending on whether the services are provided:

County Clerk's fee if copies requested by the parties, per page, T.C.A. § 8-21-701(12)	\$.50
County Clerk's fee for certifying a copy of a document, T.C.A. 8-21-701(11)	5.00

The \$5.00 state tax is retained by the county and must be used for county school purposes. T.C.A. § 67-4-505. The local option tax, if levied, is retained by the county and used as directed by the county legislative body. The \$15.00 state tax is paid over to the state commissioner of revenue. T.C.A. § 67-4-411.

## State and Local Taxes and Fees

Reference Number: CTAS-439

There are two (2) state privilege taxes on marriage, and one (1) local option tax which can be levied in an amount up to \$5.00. T.C.A. §§ 67-4-411, 67-4-502, 67-4-505. The collector of both state and local marriage taxes is the county clerk. The county clerk earns fees for performing these duties. The taxes and fees associated with the issuance of a marriage license are as follows:

State Privilege Tax, T.C.A. § 67-4-411	\$15.00
State Privilege Tax, T.C.A. § 67-4-505	5.00
Optional County Tax, T.C.A. § 67-4-502	5.00
County Clerk's fee for issuance of marriage license, T.C.A. § 8-21-701(1)	10.00

The following fees may or may not apply, depending on whether the services are provided:

County Clerk's fee if copies requested by the parties, per page, T.C.A. § 8-21-701(12)	\$.50
County Clerk's fee for certifying a copy of a document, T.C.A. 8-21-701(11)	5.00

The \$5.00 state tax is retained by the county and must be used for county school purposes. T.C.A. § 67-4-505. The local option tax, if levied, is retained by the county and used as directed by the county legislative body. The \$15.00 state tax is paid over to the state commissioner of revenue. T.C.A. § 67-4-411.

## Additional Fee, Premarital Preparation Course

Reference Number: CTAS-440

Under T.C.A. § 36-6-413, there is imposed an additional fee of \$62.50 on the issuance of a marriage license. This \$62.50 fee is in addition to all of the fees county clerks charge for issuance of a marriage license.

Applicants are exempt from payment of \$60.00 of the fee if:

1. They have completed a four-hour premarital preparation course and provide the county clerk with a valid and timely Certificate of Completion; or

2. They obtain their marriage license in a county having a municipality defined as a premier type tourist resort pursuant to T.C.A. § 67-6-103(a)(3)(B)<sup>2</sup> and both applicants provide the county clerk with an affidavit of non-residency or valid driver license establishing that they are not Tennessee residents.

To qualify for the exemption by attending a premarital preparation course, both applicants must submit a Certificate of Completion<sup>1</sup> showing that they have attended a course, together or separately, within one year of the date of the application for the marriage license. The course must have been at least four (4) hours in length.

The law does not provide details as to the content of the course, other than to say that it may include conflict management, communication skills, financial responsibilities, children and parenting responsibilities, and data concerning problems reported by married couples who seek counseling. Premarital preparation courses may be taught by any of the following:

1. Psychologist
2. Clinical social worker
3. Licensed marital and family therapist
4. Clinical pastoral therapist
5. Professional counselor
6. Psychological examiner
7. Official representative of a religious institution
8. Any other approved instructor who meets qualifying guidelines that may be established by the judicial district for the county in which the marriage license is issued.

The Certificate of Completion form is to be completed by the instructor of the course. Applicants for a marriage license must present a copy of the completed form to the county clerk in order to qualify for the exemption on this basis.

The entire \$60.00 fee (when it is collected) is to be remitted by the county clerk to the state. The state is responsible for distribution of the fee to various agencies in accordance with the provisions of the law. T.C.A. § 36-6-413.

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<sup>1</sup>The Certificate of Completion form has been developed by the Administrative Office of the Courts.

<sup>2</sup>Currently, this exemption includes only Sevier County. Non-residents in all other counties must pay the \$60.00 fee unless they have completed a premarital preparation course.

## Failure to Perform Collection Duties

Reference Number: CTAS-441

Any county clerk or other official who fails or refuses to collect and pay over any taxes he or she is legally charged to collect and pay over to the department of revenue is liable therefor and his or her official bondsman is also liable for the amount of such failure. T.C.A. § 67-4-210(b). Any county clerk failing in any way, either in person or by agent, to enforce these tax statutes shall be forfeit in each case the sum of \$250 to the state and shall be subject to ouster proceedings. T.C.A. § 67-4-211(a).

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