



July 05, 2024

State and Local Taxes and Fees

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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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:

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| 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.

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