

## Hotel-Motel Tax in Tennessee Cities (June 2015)

This document includes those cities that responded to MTAS's request for information regarding the collection of a hotel-motel tax. It is not a comprehensive list of all Tennessee cities. **Fifty-five** cities responded that they do collect a hotel-motel tax, with an average reported tax rate of **4.5%**; **112** cities responded that they do not collect this tax.

Municipality	Does your city collect a hotel/motel tax?	What is the percent tax rate?	Comments
Adamsville	Yes	5.00%	
Bartlett	Yes	5.00%	
Bean Station	Yes	1.00%	
Bristol	Yes	5.00%	
Brownsville	Yes	3.00% - 5.00%	
Carthage	Yes	5.00%	
Chattanooga	Yes	4.00%	
Clarksville	Yes	5.00%	
Clinton	Yes	3.00%	
Collierville	Yes	5.00%	
Dickson	Yes	5.00%	
Dyersburg	Yes	5.00%	
Erin	Yes		
Etowah	Yes	5.00%	
Franklin	Yes	4.00%	
Gatlinburg	Yes	3.00%	
Germantown	Yes	5.00%	
Goodlettsville	Yes	3.00%	
Harriman	Yes	7.00%	
Henderson	Yes	5.00%	
Huntingdon	Yes	5.00%	
Johnson City	Yes	5.00%	
Kingsport	Yes	7.00%	
Kingston	Yes	8.00%	
Knoxville	Yes	8.00%	3% on all hotels inside the City and 5% on all hotels in the county. Effective 8% on hotels within the city.
La Vergne	Yes	2.50%	
Lebanon	Yes	2.00%	

<b>Municipality</b>	<b>Does your city collect a hotel/motel tax?</b>	<b>What is the percent tax rate?</b>	<b>Comments</b>
<b>Lenoir City</b>	Yes	5.00%	
<b>Lexington</b>	Yes	5.00%	
<b>Manchester</b>	Yes	6.00%	
<b>Maryville</b>	Yes	1.00%	
<b>McClurg</b>	Yes	2.00%	
<b>McKenzie</b>	Yes	5.00%	
<b>Memphis</b>	Yes	5%	Additional 5% added to 9.25% state + local sales tax rate = 14.25%
<b>Miller</b>	Yes	5.00%	
<b>Monteagle</b>	Yes	5.00%	
<b>Morristown</b>	Yes	5.00%	
<b>Mountain City</b>	Yes	5.00%	
<b>Murfreesboro</b>	Yes	2.50%	
<b>Nashville</b>	Yes	6.00%	
<b>Oak Ridge</b>	Yes	5.00%	
<b>Oliver Springs</b>	Yes	5.00%	
<b>Pigeon Forge</b>	Yes	2.50%	
<b>Pittman Center</b>	Yes	3.00%	
<b>Red Bank</b>	Yes	4.00%	
<b>Rogersville</b>	Yes	7.00%	
<b>Rossmoier</b>	Yes	4.00%	
<b>Samburg</b>	Yes	3.00%	
<b>Selmer</b>	Yes	5%	Less 2% if not delinquent.
<b>Smyrna</b>	Yes	2.50%	
<b>Rogersville</b>	Yes	7.00%	
<b>Tullahoma</b>	Yes	5%?	
<b>Union City</b>	Yes	5.00%	
<b>White House</b>	Yes		We receive 30% of the 7% that the county collects.

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Winchester	Yes	5.00%	
Alamo	No	N/A	
Alexandria	No	N/A	
Algood	No	N/A	
Allardt	No	N/A	
Altamont	No	N/A	
Ardmore	No	N/A	
Arlington	No	N/A	
Ashland City	No	N/A	
Athens	No	N/A	
Atoka	No	N/A	
Atwood	No	N/A	
Baileyton	No	N/A	
Baneberry	No	N/A	
Baxter	No	N/A	
Belle Meade	No	N/A	
Benton	No	N/A	
Big Sandy	No	N/A	
Bolivar	No	N/A	
Bradford	No	N/A	
Brighton	No	N/A	
Burlison	No	N/A	
Camden	No	N/A	
Charleston	No	N/A	
Clifton	No	N/A	
Collinwood	No	N/A	
Columbia	No	N/A	The Legislature just approved for us to collect a hotel/motel tax, but we haven't gotten the signed bill back yet & Council hasn't formally acted on the approval. So it's not really a "yes or no" at this point, it's more like, "We have been approved but haven't finished the process to where we can begin collecting".)
Cookeville	No	N/A	
Coopertown	No	N/A	
Cowan	No	N/A	

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Crossville	No	N/A	
Cumberland Gap	No	N/A	
Dandridge	No	N/A	
Decatur	No	N/A	
Decherd	No	N/A	
Dresden	No	N/A	
Eagleville	No	N/A	
Elkton	No	N/A	
Erwin	No	N/A	
Ethridge	No	N/A	
Farragut	No	N/A	
Friendship	No	N/A	
Friendsville	No	N/A	
Gallatin	No	N/A	
Graysville	No	N/A	
Greenfield	No	N/A	
Harrogate	No	N/A	
Henry	No	N/A	
Hollow Rock	No	N/A	
Hornbeak	No	N/A	
Huntland	No	N/A	
Jacksboro	No	N/A	
Jasper	No	N/A	
Kenton	No	N/A	
Kingston Springs	No	N/A	
La Grange	No	N/A	
Lawrenceburg	No	N/A	
Lobelville	No	N/A	
Madisonville	No	N/A	
Martin	No	N/A	
Maynardville	No	N/A	
McLemoresville	No	N/A	
McMinnville	No	N/A	
Medina	No	N/A	
Michie	No	N/A	
Middleton	No	N/A	
Milledgeville	No	N/A	
Minor Hill	No	N/A	
Monterey	No	N/A	

<b>Municipality</b>	<b>Does your city collect a hotel/motel tax?</b>	<b>What is the percent tax rate?</b>	<b>Comments</b>
Mosheim	No	N/A	
Mount Carmel	No	N/A	
Newbern	No	N/A	
New Tazewell	No	N/A	
Obion	No	N/A	
Paris	No	N/A	
Parkers Crossroads	No	N/A	
Parsons	No	N/A	
Pegram	No	N/A	
Petersburg	No	N/A	
Piperton	No	N/A	
Pleasant View	No	N/A	
Portland	No	N/A	
Pulaski	No	N/A	
Puryear	No	N/A	
Ridgetop	No	N/A	
Ripley	No	N/A	
Rockwood	No	N/A	
Rossville	No	N/A	
Rutherford	No	N/A	
Rutledge	No	N/A	
Sharon	No	N/A	
Soddy-Daisy	No	N/A	
South Carthage	No	N/A	
South Pittsburgh	No	N/A	
Sparta	No	N/A	
Spring Hill	No	N/A	
St. Joseph	No	N/A	
Stanton	No	N/A	
Surgoinsville	No	N/A	
Tazewell	No	N/A	
Thompson's Station	No	N/A	
Three Way	No	N/A	
Tracy City	No	N/A	
Trimble	No	N/A	
Unicoi	No	N/A	
Vonore	No	N/A	
Wartrace	No	N/A	
Waynesboro	No	N/A	

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<b>Westmoreland</b>	No	N/A	
<b>White Bluff</b>	No	N/A	
<b>White Pine</b>	No	N/A	
<b>Winfield</b>	No	N/A	
<b>Woodland Mills</b>	No	N/A	