

## Sales/Use/Indirect:

### Tennessee: Updated Tax Manual Reflects Adoption of Streamlined Sales Tax Sourcing Provisions

*Sales and Use Tax Manual*, Tenn. Dept. of Rev. (updated 12/23); *Tax Manual Updates*, Tenn. Dept. of Rev. (12/23). The Tennessee Department of Revenue updated some of its tax manuals to incorporate recent significant state tax law changes, including adopting certain Streamlined Sales Tax sourcing provisions [see H.B. 323, signed by gov. 5/11/23, and previously issued Multistate Tax Alert for more details on the Tennessee sales and use tax law changes]. The updated sales and use tax manual provides a “high-level overview” of the Tennessee sales and use tax provisions included in the Tennessee Works Tax Act, which are not effective until July 1, 2024. Please contact us with any questions.

**URL:** [https://www.tn.gov/content/dam/tn/revenue/documents/tax\\_manuals/december-2023/Sales-Use-Tax-Manual.pdf](https://www.tn.gov/content/dam/tn/revenue/documents/tax_manuals/december-2023/Sales-Use-Tax-Manual.pdf)

**URL:** [https://www.tn.gov/content/dam/tn/revenue/documents/tax\\_manuals/december-2023/Tax-Manual-Updates.pdf](https://www.tn.gov/content/dam/tn/revenue/documents/tax_manuals/december-2023/Tax-Manual-Updates.pdf)

**URL:** <https://wapp.capitol.tn.gov/apps/BillInfo/Default.aspx?BillNumber=HB0323&GA=113>

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-tennessee-enacts-changes-to-sales-and-use-tax-laws.pdf>

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