

Sales/Use/Indirect:

Tennessee: Updated Manual Reflects Adoption of Streamlined Sales Tax Sourcing Provisions Effective July 1

Sales and Use Tax Manual, Tenn. Dept. of Rev. (updated 6/24); *Tax Manual Updates*, Tenn. Dept. of Rev. (6/24). The Tennessee Department of Revenue updated its Tennessee sales and use tax manual to, among other changes, reflect legislation enacted in 2023 that effective as of July 1, 2024, adopts “a majority of the sourcing provisions consistent with the Streamlined Sales and Use Tax Agreement” [see H.B. 323 (2023), and previously issued Multistate Tax Alert for details on sales and use tax law changes in the bill relating to sourcing sales]. Please contact us with any questions.

URL: https://www.tn.gov/content/dam/tn/revenue/documents/tax_manuals/June-2024/Sales-Use-Tax-Manual.pdf

URL: https://www.tn.gov/content/dam/tn/revenue/documents/tax_manuals/June-2024/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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