
Clarification of Bail Bond Tax Application

Bail Bond tax notice

The Tennessee Department of Revenue offers the following clarification of the amendment to Tennessee Code Annotated Title 67, Chapter 4, signed by the governor on July 24, 2001, under which a tax was levied on all bail bonds in this state.

The bail bond tax of \$12 is levied on each bail bond in Tennessee. This amendment does not levy the tax on each separate charge covered by the bond amount. In other words, a person charged with three different offenses, and whose bail is set at a given amount, would be liable for the tax only once. If this person is released under the bond and is subsequently charged with another offense for which a separate bond is set, then the person would be liable for the tax again on the second bond.

This notice neither supersedes nor replaces the important notice on the implementation of the bail bond tax, which was issued by the Department of Revenue on July 25, 2001. The purpose of this notice is to clarify the applicability of the bail bond tax to the bond issued rather than to each individual offense.

Have questions or comments? Please let us know. [Contact us.](#)

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