

2002 Professional Privilege Tax Rate Change

Professional  
Privilege tax  
notice

**Effective July 15, 2002**, Chapter 856, Public Acts of 2002, amends Tenn. Code Ann. Section 67-4-1703 by deleting the section in its entirety and by substituting instead the following language:

“(a) The privilege tax established by this part is \$400 annually. The privilege tax is due and payable on June 1 of each year. Taxes paid after June 1 are delinquent.

(b) Any person who is licensed or registered for two or more professions taxed pursuant to the provisions of this part shall not be required to pay more than one tax in the amount of \$400.”

In addition, the following new section is added to Tenn. Code Ann. Section 67, Chapter 4, Part 17:

“§ 67-4-1710. The provisions of this part shall not apply to full-time state employees.”

**Persons filing the professional privilege tax return will remit payment at the new rate with the period beginning June 1, 2003. The first return reflecting the new tax rate is for the period from June 2, 2003, through June 1, 2004.**

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

Publication Date: July 2002