



Department of
Revenue

2022-2023 Annual Report

Tennessee Department of Revenue | Annual Report

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Letter from the Commissioner



As we reflect on the past year, I want to share my deep gratitude for Department of Revenue coworkers, our colleagues throughout state and local governments, and the taxpayers that we serve each day. We have worked together to support Tennesseans.

One of the best parts of this past fiscal year has been the opportunity to come back together in person for gatherings and educational opportunities, while also excelling in the remote work environment. It's been amazing to see each division be creative in ways they foster a connected environment, while still working remotely. Our efforts have paid off, as we're seeing our lowest position vacancy rate in years. This is a testament to the healthy working environment our employees have cultivated.

In addition to our in-person gatherings, we also recognize that some things are more efficient and reach more people virtually. Our Taxpayer Services team continues to see strong attendance at our monthly educational webinars, as well as our quarterly new business workshops. This past fiscal year, we also launched a landing page specifically for new businesses in Tennessee.

This sort of educational outreach is especially critical as we implement the tax changes from the Tennessee Works Tax Act. This past fiscal year, we were again happy to be able to offer Tennesseans tax relief through grocery tax and back-to-school sales tax holidays. We look forward to implementing other tax changes that will support Tennessee businesses and lay a firm foundation for continued economic growth in the state.

I'll conclude with our mission statement: We make public services possible. Each Revenue employee plays an important role, and without their work, the state could not provide necessary services, like paving roads and building schools.

As we look toward the next year, we hope to increase tax education for new business owners, create additional resources for taxpayers, and ensure we are providing excellent customer service. I am honored to be a part of this team.

David Senegano

I. Mission, Vision and Values

For a better understanding of what shapes the Department of Revenue's work, read about our mission, vision, and values.

Our Mission:

The mission of the Department of Revenue is to make public services possible.

Our Vision:

Our vision is to maximize voluntary compliance through transparency, innovation, and engagement.

Our Core Values:

- **Integrity:** We are honest and ethical.
- **Professionalism:** We perform to the highest standards of conduct.
- **Customer Service:** We provide excellent customer service to our customers and co-workers.

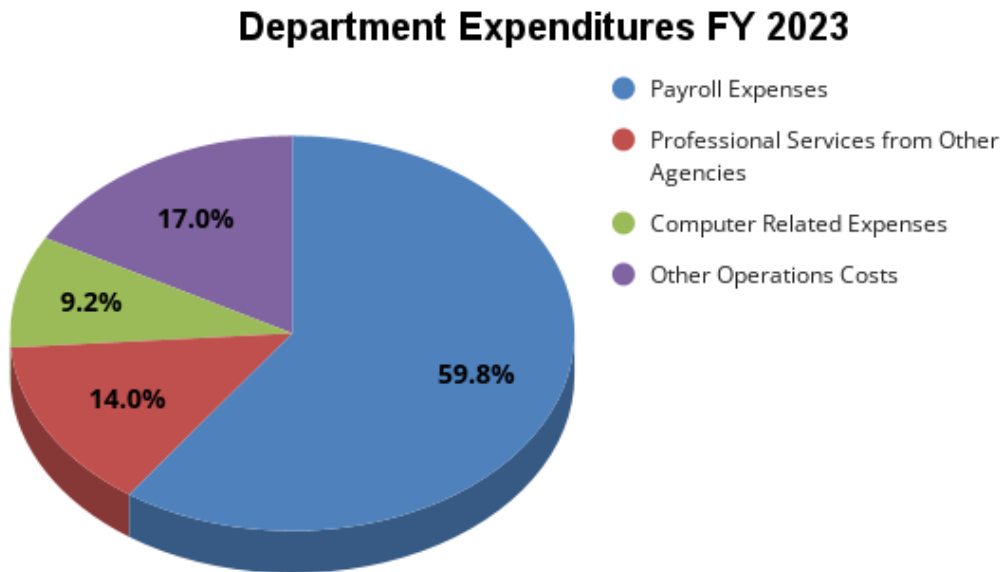
II. About the Department

The Tennessee Department of Revenue serves as the state’s primary tax collection agency, administering more than 25 different taxes and fees. In addition to tax collection and enforcement, the department is responsible for administering Tennessee’s motor vehicle registration and title laws.

During the 2022-2023 fiscal year, the department collected more than \$22 billion in state taxes and fees. The department also collected more than \$4.6 billion in taxes for local, county, and municipal governments.

The Department of Revenue has an annual budget of approximately \$131.9 million. About 27 percent of the department’s budget comes from fees for services provided to local governments. 73 percent derives from state appropriations.

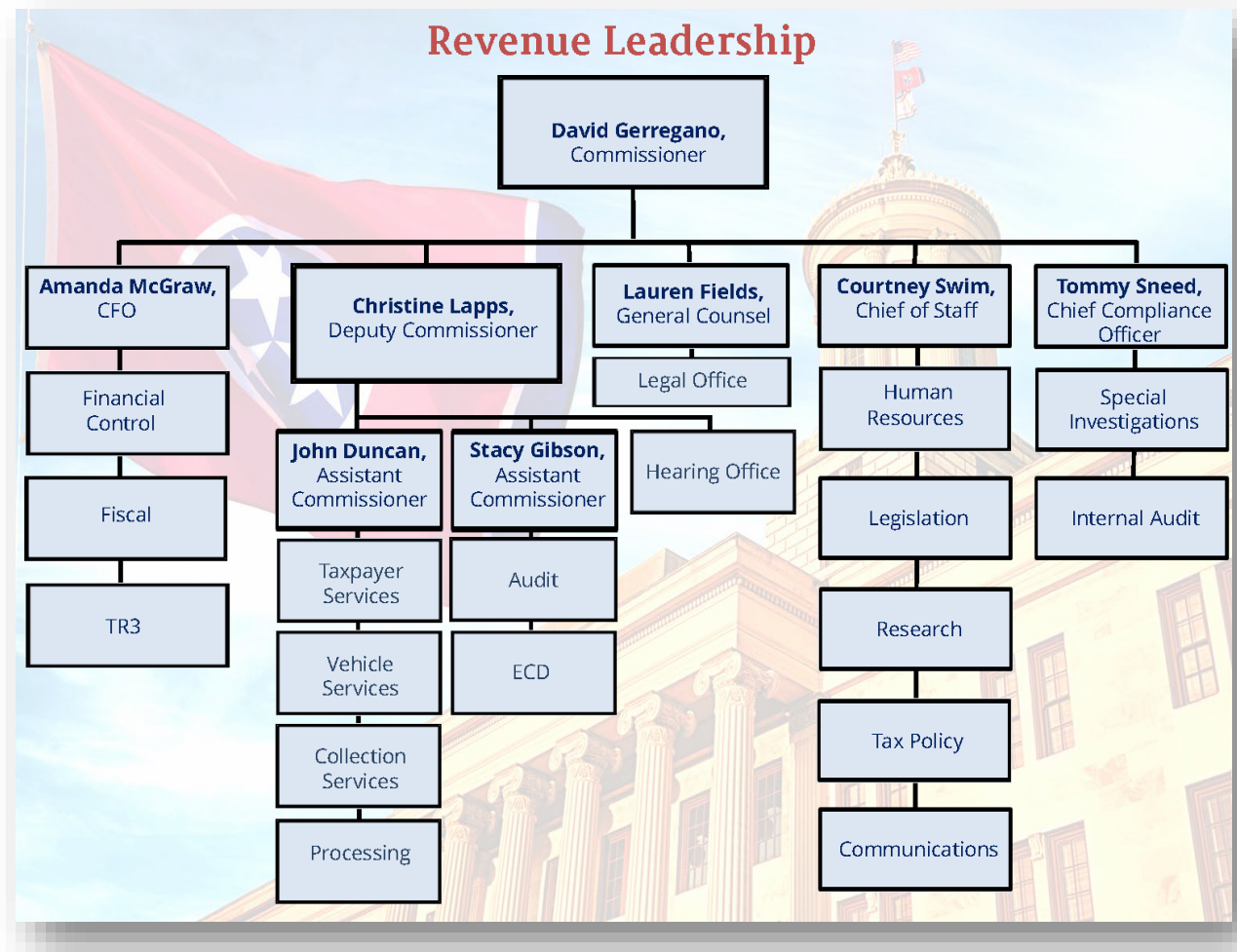
The department’s expenditures break down as follows (see chart below):



The department's functions include:

- Collection and apportionment of \$26.6 billion in revenues annually
- Administration of Tennessee's motor vehicle title and registration laws
- Promotion of voluntary compliance with Tennessee tax laws through taxpayer education and customer service
- Fair and practical administration of tax policy
- Compliance-focused audits of taxpayers across all tax types
- Collection of delinquent tax revenues, with a focus on promoting voluntary tax compliance
- Tobacco regulation and diligent enforcement (in conjunction with the Attorney General's Office)
- Investigation of criminal tax fraud cases and assisting district attorneys with criminal tax fraud prosecutions
- Motor vehicle anti-theft inspections and investigations
- Administration of Tennessee's motor vehicle insurance verification law
- Lockbox services for other state agencies

III. Organization of the Department



To learn more about Revenue’s executive leadership team, [read their biographies here](#).

IV. Divisions

Just over 830 people work for the Department of Revenue to:

- educate and assist taxpayers,
- administer the state's motor vehicle title and registration laws,
- conduct tax research and economic analysis,
- enforce tax laws fairly and consistently, and
- process returns and other documentation.

Read more about each one of Revenue's divisions and what they do:

Administration Division: The Administration Division includes the Communications, Legislation, Policy, Financial Control/Fiscal, Hearing, Human Resources, Internal Audit, Legal, Research, and Special Investigations offices.

Communications: The Communications Office creates and executes the department's communications strategy. This includes press releases, media inquiries, social media, video content, website information, and written information for taxpayers.

Financial Control/Fiscal: This office coordinates the department's fiscal functions, including allocating tax revenues to local governments. The office develops and administers an annual budget, risk assessments, ensures appropriate segregation of duties, and monitors cash flow.

Hearing: The Hearing Office works with taxpayers through informal conferences to resolve disputes about tax assessments and tax refund claim denials. Hearing Office personnel are required to exercise independent judgment and to render decisions on individual issues based on the facts and the law.

Human Resources: The Human Resources Office serves as a resource to employees and management regarding policy and procedural interpretations. This office assists with Department of Human Resources related transactions, such as compensation, payroll, benefits, and employee-relations issues.

Internal Audit: The Internal Audit Office conducts operational and financial audits to ensure compliance with federal, state, and departmental regulations. The office also provides testing and consulting services to ensure the safeguard of state and federal tax information.

Legal: The Legal Office supports the Attorney General's Office who handles more than 75 tax litigation cases a year. It also drafts tax rulings and legislation and provides legal counsel on all matters involving the department. The office ensures the state's best interests are protected while providing a high level of customer service.

Legislation: This office coordinates the department's legislative affairs and serves as a liaison between the Governor's Office and the General Assembly. The legislative team reviews and analyzes proposed legislation, communicates the effect of proposed legislation to members of the General Assembly, facilitates the communication of the department's initiatives, and assists in resolving constituent issues.

Tax Policy: The Office of Tax Policy reviews federal tax law updates, state regulations, and rulings to determine any impact changes may have on taxpayers and the department. The policy team is primarily responsible for many website publications, including important notices, tax manuals, and tax articles. The policy team is also responsible for researching complex tax issues and advising taxpayers and the department of potential impacts.

Research: This division conducts tax research and economic analyses to assist decision makers in other areas of state and local government. The Research division estimates potential revenue impacts of proposed legislation, helps develop state tax revenue forecasts, and evaluates comparative tax policies to determine fiscal effects.

Special Investigations: Revenue's Special Investigations (SI) Division's primary mission is to investigate internal and external attempts to corrupt tax administration, vehicle salvage and rebuilt titling schemes, civil and criminal violations relating to key tax commodities, and workplace harassment.

Audit Division: The Audit division is the Department's largest division with more than 300 employees. Employees perform field and office audits of all tax types and process refund claims and penalty waiver applications. The division reviews taxpayer records to determine compliance with state tax laws and educates taxpayers about tax requirements.

Collection Services Division: This division is charged with recovering taxes that are due but have not been remitted to the state. Employees work directly with delinquent businesses and individuals to collect overdue taxes and protect against efforts to avoid payment. The division may serve levies, seize and sell assets, as well as file a tax lien to protect Tennesseans' best interests. When a taxpayer is unable to pay their tax bill or needs more time to pay in full, this division can offer payment plans and negotiate compromise offers.

Processing: This division processes tax returns and payments, updates taxpayer accounts, and performs lockbox services for three other state agencies.

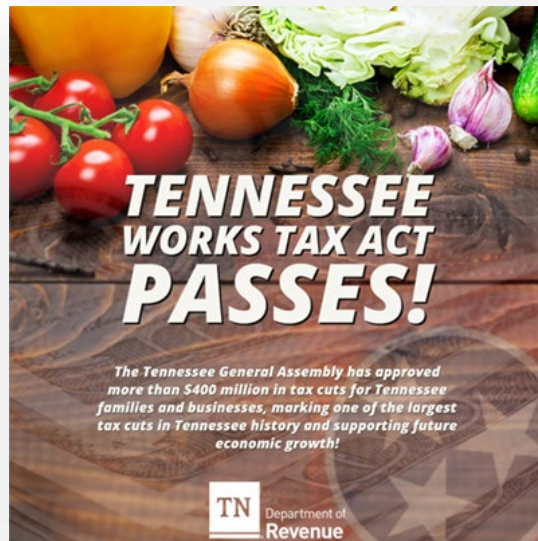
TR³: The TR³ Division is responsible for ensuring the department's tax system meets business and information technology needs. The new tax system was implemented in four phases, with each phase covering a group of taxes. The first phase launched on March 5, 2017. The implementation was completed when the last phase launched on May 4, 2020. The division was created after the implementation was complete. It is comprised of state Revenue employees, Strategic Technology Solutions developers, and vendor consultants.

Taxpayer Services Division: The Taxpayer Services division is the customer service arm of the department. This division answers taxpayer questions, educates taxpayers to improve compliance, and handles taxpayer registration, call center operations, and processing exemption applications. There are several taxpayer education opportunities held each year, including seminars and webinars.

Vehicle Services Division: The Vehicle Services division provides motor vehicle title and registration services to passenger and commercial motor vehicles, motorcycles, ATVs, trailers, and mobile homes. Vehicle Services works in coordination with 95 county clerks across the state on vehicle title and registration matters.

V. 2022-2023 Year in Review

Tennessee Works Tax Act Passes



The Tennessee General Assembly approved more than \$400 million in tax cuts for Tennessee families and businesses through the Tennessee Works Tax Act, marking one of the largest tax cuts in Tennessee history and supporting future economic growth. Governor Bill Lee signed the legislation into law in May 2023.

“Decades of smart fiscal stewardship have enabled Tennessee to maintain a balanced budget while cutting taxes for Tennessee families and businesses,” said Governor Bill Lee. “We are proud to continue that legacy this year by putting dollars back in the pockets of Tennesseans and supporting future economic growth across Tennessee, and I thank the General Assembly for its partnership to promote future growth and opportunity for our state.”

The legislation includes a three-month grocery tax holiday and an optional paid family leave tax credit for companies to support Tennessee families. It also provides tax relief for Tennessee businesses and families, while also laying a firm foundation for continued economic growth in Tennessee. For more information, visit [our website](#).

License Plate for Tennesseans With Disabilities Gets New Design



The motor vehicle passenger license plate for Tennesseans with disabilities has a new look and feel that's like the blue standard plate design that hit the roads last year.

The new design is consistent with Public Chapter 761, which calls for the design of license plates issued to people who are disabled or confined to wheelchairs to incorporate the color scheme, base design, and details used in last year's blue standard license plate design. There are roughly 190,000 license plate registrations for people with disabilities.

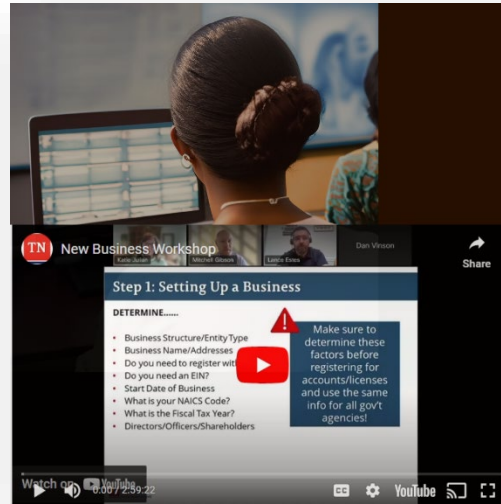
Tennesseans with the license plate for people with disabilities will receive their new blue plates at the time of their vehicle registration renewal in 2023. License plates are issued through local county clerk offices and can be renewed in person, online, or by mail. Motorists can visit www.tncountyclerk.com to renew online. If you choose not to renew in person, the renewal fee will include \$5 for mailing.

Revenue Hosts Rapid Hire Event



The Department of Revenue was thrilled to put on our very first rapid hire event! Our Audit team worked closely with Tennessee Tech University to put on an all-day event that included applications, interview panels, and reference checks. The team conducted more than 40 interviews and hired 11 full-time auditors and six summer interns. The event was a huge success, and the department hopes to conduct more of these in the future.

Free Quarterly New Business Workshops and Monthly Webinars Continue

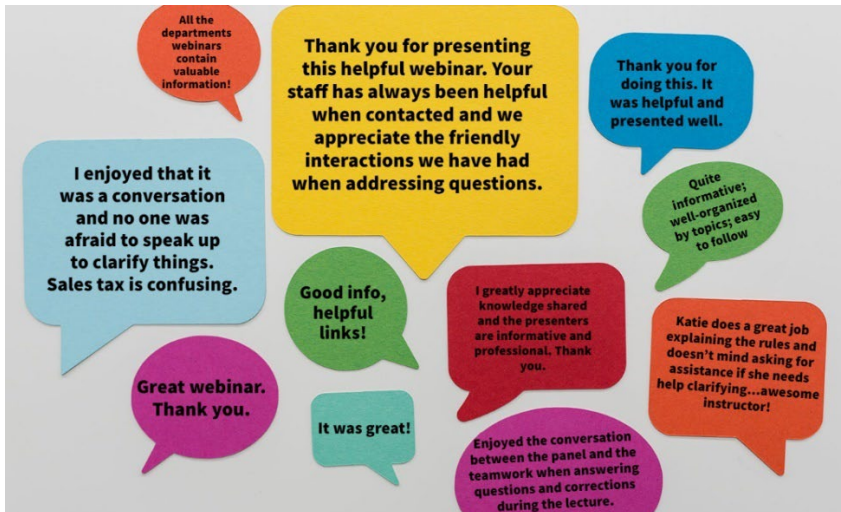


The Department of Revenue continues to host quarterly workshops for new business owners. This is a free, half-day webinar for new business owners in Tennessee. Taxpayer Services representatives discuss the ins and outs of Tennessee taxes and the resources the department has available to business owners. In 2023, 1,682 business owners participated in these workshops! It has been great connecting with so many people.

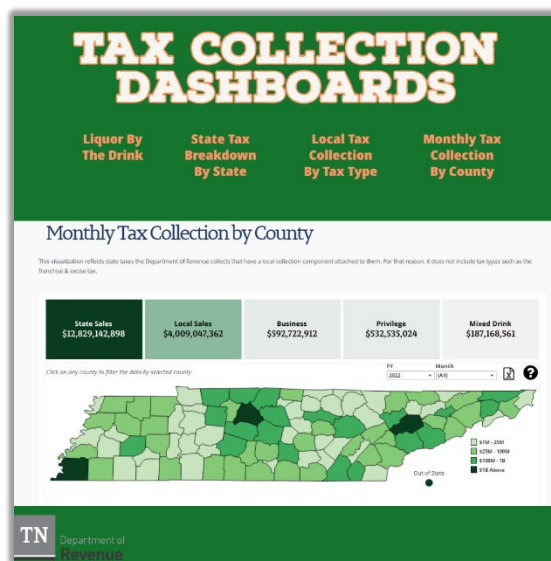
Attendance at the Department of Revenue’s free monthly webinars continues to grow. In 2023, we have an average of 613 participants attending each live webinar. That’s up from 494 last year. Our satisfaction rate remains high, at 98%. Tax topics covered during fiscal year 2023 webinars included:

- Out-of-State Companies and Nexus in Tennessee
- Tennessee State Single Article Sales Tax
- Tennessee Taxes and e-Commerce Sales
- Tobacco Taxes in Tennessee
- Tennessee’s Agricultural Sales Tax Exemption
- Motor Fuel Taxes in Tennessee
- Business Tax for Tennessee Contractors
- Tennessee Tax Exemptions for Non-Profit Organizations
- Tax Issues for Tennessee’s Hospitality Industry

Feedback from participants included these positive comments:



Revenue Launches Tax Collection Dashboards

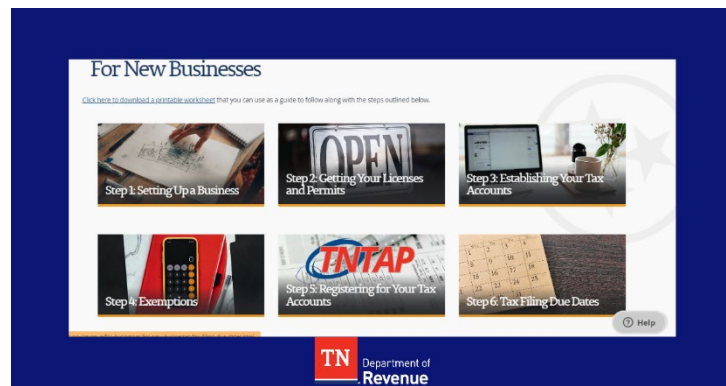


There's now a new way to look at Tennessee tax collection data in your area: [through these dashboards on the Department of Revenue's website.](#)

These dashboards are a new way of viewing tax collection data [posted on Revenue's website each month.](#) The interactive nature of the dashboards allows you to focus in on a specific county and download any data in which you are interested.

These dashboards were named as a finalist for an Information Technology Professional Association award. We are proud of the hard work our team put in to make tax collection data more easily accessible to Tennesseans.

Revenue Launches Webpage for New Businesses



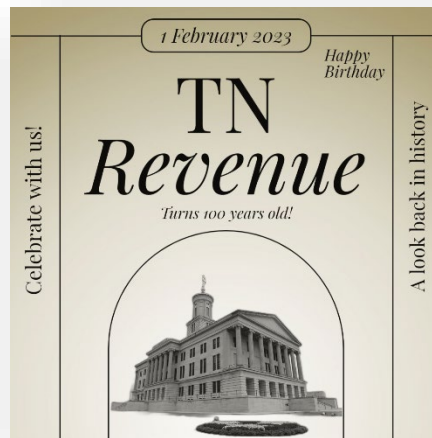
Revenue launched a [website for new businesses](#) in Tennessee, which has a step-by-step guide (and downloadable [worksheet](#)) to help make sure your business is set up correctly for taxes and other obligations. Newly registered businesses also now receive a mailing that directs them to this resource.

Special Investigations Wins National Award



Our Special Investigations team received a U.S. Attorney Award for Excellence in Law Enforcement. This award recognizes the critical role they played in the Christmas Day 2020 bombing investigation in Nashville piecing together identifying parts of the blasted vehicle. We are proud to have these people on our team.

Revenue Celebrates 100th Birthday



The Department of Revenue celebrated its 100th birthday in February 2023! We spent the week celebrating with forgotten facts about the department's history. The department was created in 1923. It was originally dubbed the Department of Finance and Taxation. It's amazing how far we've come!

Agriculture Sales Tax Exemption Expands



The Tennessee Department of Revenue and the Tennessee Department of Agriculture remind farmers, timber harvesters, and nursery operators that they can buy more items tax-free in 2023.

Under a new state law that took effect January 1, 2023, qualified farmers and nursery operators may purchase building material, warranties, and most other items of tangible personal property used primarily in agriculture operations exempt from sales and use tax.

To purchase farm equipment and machinery tax-free, farmers must show their Tennessee sales tax exemption card. To obtain a card, farmers should complete the [Agriculture Sales and Use Tax Exemption application](#).

Automobiles, trucks, household appliances, and gasoline or diesel fuel used in vehicles operated upon public highways remain subject to sales tax. Additionally, contractors and

subcontractors who use property in the performance of a contract with a qualified farmer or nursery operator are subject to sales and use tax on that property.

For more information about the agriculture sales tax exemption, read this [important notice](#) and this [tax manual](#) on the Department of Revenue's website.

Vehicle Title & Registration: Most Popular Specialty Plates

Below is information about each of the 10 most popular license plates for fiscal year 2023. Specialty plates require a \$61.50 annual fee. \$35 of that fee is allocated to the Tennessee Arts Commission, the plate's respective beneficiary, and the Highway Fund.

1. Friends of Sycamore Shoals Historic Area, Inc.



36,894 total plates
\$619,130.55 to beneficiary

2. Friends of the Smokies



32,506 total plates
\$1,103,559.55 to beneficiary

3. American Eagle Foundation



19,849 total plates
\$337,408.20 to beneficiary

4. Agriculture



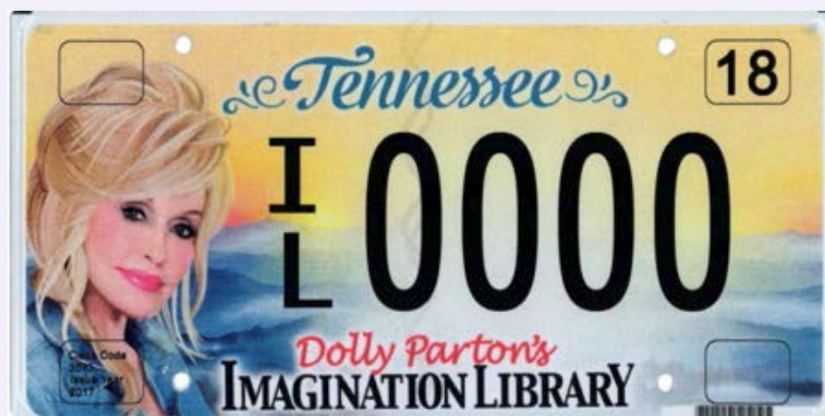
19,685 total plates
\$669,249.50 to beneficiary

5. Fish and Wildlife Species



15,433 total plates
\$263,155.35 to beneficiary

6. Dollywood Foundation



12,874 total plates
\$214,680.35 to beneficiary

7. Save the Bees



11,047 total plates
\$183,730.20 to beneficiary

8. St. Jude's Research Hospital



11,005 total plates
\$379,589.70 to beneficiary

9. Tennessee Titans



10,404 total plates
\$177,630.70 to beneficiary

10. Tennessee Arts Commission (Fish, Cats, Rainbow)

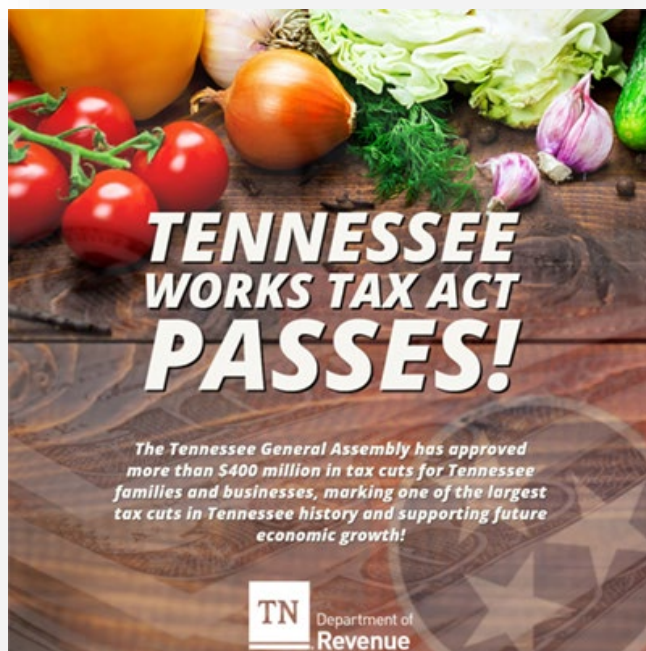


9,913 total plates
\$333,619.30 to beneficiary

VII. 2023 Legislative Changes of Note

Each year, the General Assembly approves several bills that impact both the Department of Revenue and taxpayers across the state.

Below are some highlights of legislative changes to Tennessee tax law that occurred in 2023. You may read a full list of legislative summaries from the 2023 General Assembly on the department's website at www.tn.gov/revenue/legislation.



Tennessee Works Tax Act

As mentioned above, the Tennessee General Assembly approved more than \$400 million in tax cuts for Tennessee families and businesses through the Tennessee Works Tax Act, marking one of the largest tax cuts in Tennessee history and supporting future economic growth. Governor Bill Lee signed the legislation into law in May 2023.

Effective Date: These provisions have varying effective dates. For more information, please see the Department's important notices [here](#).



New Tax on Sales of Hemp-Derived Cannabinoids

[Public Chapter 423](#) establishes a new 6% sales tax for the privilege of engaging in the business of selling products containing a hemp-derived cannabinoid. This tax applies in addition to the standard 7% state sales tax rate and applicable local option sales tax rate.

This public chapter also requires the Department of revenue to conduct inspections at the retail locations where such products are sold and confiscate non-compliant hemp-derived cannabinoid products that are available for sale.

Learn more in the Department's important notice [here](#).

Effective Date: July 1, 2023, for tax provisions; July 1, 2024, for enforcement efforts.



Sales Tax Exemption for Trailers Removed from Tennessee Within 3 Days of Purchase

[Public Chapter 449](#) extends the existing sales tax exemption for motor vehicles, trailers, and boats sold for removal from Tennessee within three calendar days of purchase to include certain types of trailers used for non-commercial purposes.

Learn more in the Department's tax manual [here](#).

Effective Date: July 1, 2023



Aviation Fuel Tax Cap

[Public Chapter 455](#) lowers the aviation fuel tax cap on aviation fuel used in the operation of a commercial aircraft by a certified or licensed air carrier with a transportation hub in Tennessee. Through June 30, 2023, the cap is \$5 million; for the tax year July 1, 2023,

through June 30, 2024, the cap is \$3 million; and for tax years occurring on or after July 1, 2024, the cap is \$1 million.

Learn more in the department's important notice [here](#).

Effective Date: May 17,2023



Brownfield Remediation Costs Credit

[Public Chapter 86](#) creates a franchise and excise tax credit equal to the remediation costs for a brownfield property for a qualified development project in a tier 3 or tier 4 enhancement county. The maximum credit allowed is \$500,000 and can be used to offset up to 100% of the combined franchise and excise tax liability. Any unused credit may be carried forward for 25 years. This credit is in addition to the brownfield property credit based on purchase price.

Effective Date: July 1, 2023



Disabled Person License Plates and Honorary Consul License Plates

[Public Chapter 52](#) eliminates the disabled person license plate fee for a parent or guardian of an individual who is permanently and totally confined to a wheelchair and who does not own or operate a vehicle. This public chapter also discontinues the honorary consular cultural plate.

Effective Date: January 1, 2024



Transportation Modernization Act

[Public Chapter 159](#) increases the registration fee for all-electric vehicles and creates a registration fee for hybrid and plug-in hybrid vehicles. These fees only apply when a vehicle registration is renewed.

The registration fee for all-electric vehicles is as follows:

- For registration renewals on or after January 1, 2024, and prior to January 1, 2027: \$200.
- For registration renewals on or after January 1, 2027, and prior to January 1, 2028: \$274.
- For registration renewals on or after January 1, 2028, and thereafter: \$274, adjusted annually for inflation.

The registration fee for hybrid electric vehicles and plug-in hybrid electric vehicles is as follows:

For registration renewals on or after January 1, 2024, and prior to January 1, 2028: \$100.

For registration renewals on or after January 1, 2028, and thereafter: \$100, adjusted annually for inflation.

These registration renewal fees apply in addition to standard registration fees.

Additionally, this public chapter authorizes the Department of Transportation to develop a user fee facility project and provides that a vehicle owner who unlawfully drives through a user fee facility three or more times may be subject to suspension or non-renewal of the vehicle's registration.

Learn more in the department's important notice [here](#).

Effective Date: April 17, 2023



Exemption for Firearm Safes and Firearm Safety Devices

[Public Chapter 1](#) (First Extraordinary Session 2023) creates a permanent sales and use tax exemption for firearm safes and firearm safety devices.

Learn more in the department's important notice [here](#).

Effective Date: November 1, 2023

VI. Annual Accomplishments



TN

Department of
Revenue

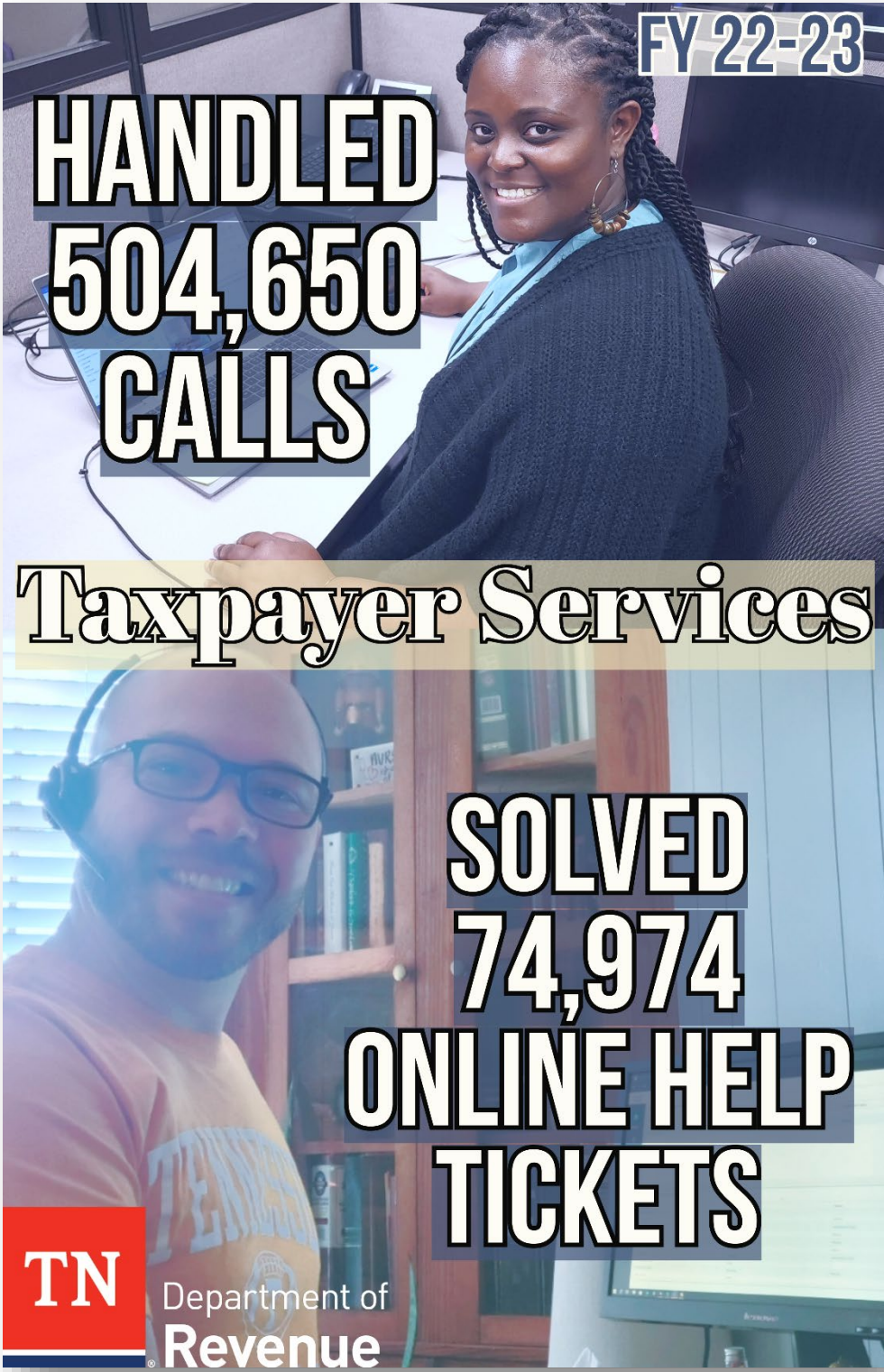
FY 22-23

**Tax Audit
Reviewed**

**37,940
Accounts**

**Assessed
Approximately**

**\$255
Million**



FY 22-23

**HANDLED
504,650
CALLS**

Taxpayer Services

**SOLVED
74,974
ONLINE HELP
TICKETS**



Department of
Revenue

TN

Department of
Revenue

FY 22-23

Collection
Services

**COLLECTED MORE
THAN \$206 MILLION
AND RESOLVED
MORE THAN 334
THOUSAND CASES**

Helped
Taxpayers

**BY MANAGING ALMOST
3,300 INSTALLMENT
PAYMENT PLANS**

FY 22-23

VEHICLE SERVICES
REGISTERED

**8,316,096
Vehicles**

ISSUED

2,797,613 Titles

ANSWERED:

**306,062 phone calls
124,304 Zendesk Tickets
5,053 Chats**





FY 22-23

Processing

Processed:

- 110,310 paper tax returns**
- 78,900 tax payments via check**
- 32,526 items for other agencies**
- \$5.9 Million payments for lockbox customers**

Deposited:

- Over \$494 Million in tax payments**
- Over \$104,000 in cash**
- Over \$3.5 Million in vehicle transaction**

IX. Tax Data

The Department of Revenue collects more than 25 state taxes and fees. The following table provides a breakdown of those collections. Some totals may differ due to rounding.

State Revenue Sources:

Tax Class	FY22 Collections	FY23 Collections	% Change
Sales and Use	\$12,829,142,898	\$13,794,581,372	7.53%
Franchise & Excise	\$4,534,504,147	\$4,806,587,997	6.00%
Fuel Taxes ¹	\$1,274,054,800	\$1,273,145,444	-0.07%
Privilege	\$682,046,904	\$558,542,160	-18.11%
TVA	\$340,277,827	\$389,332,884	14.42%
Motor Vehicle Taxes ²	\$393,804,317	\$310,794,912	-21.08%
Alcohol & Tobacco Taxes ³	\$522,571,348	\$535,320,605	2.25%
Hall Income Tax	\$9,479,534	\$2,926,083	-69.13%
Business	\$282,713,361	\$333,139,663	17.84%
Other ⁴	\$30,043,070	\$30,166,067	0.04%
Total	\$20,898,638,207	\$22,034,537,187	5.44%

¹Gasoline, Motor Fuel, Petroleum Special

²Motor Vehicle Registration, Motor Vehicle Title

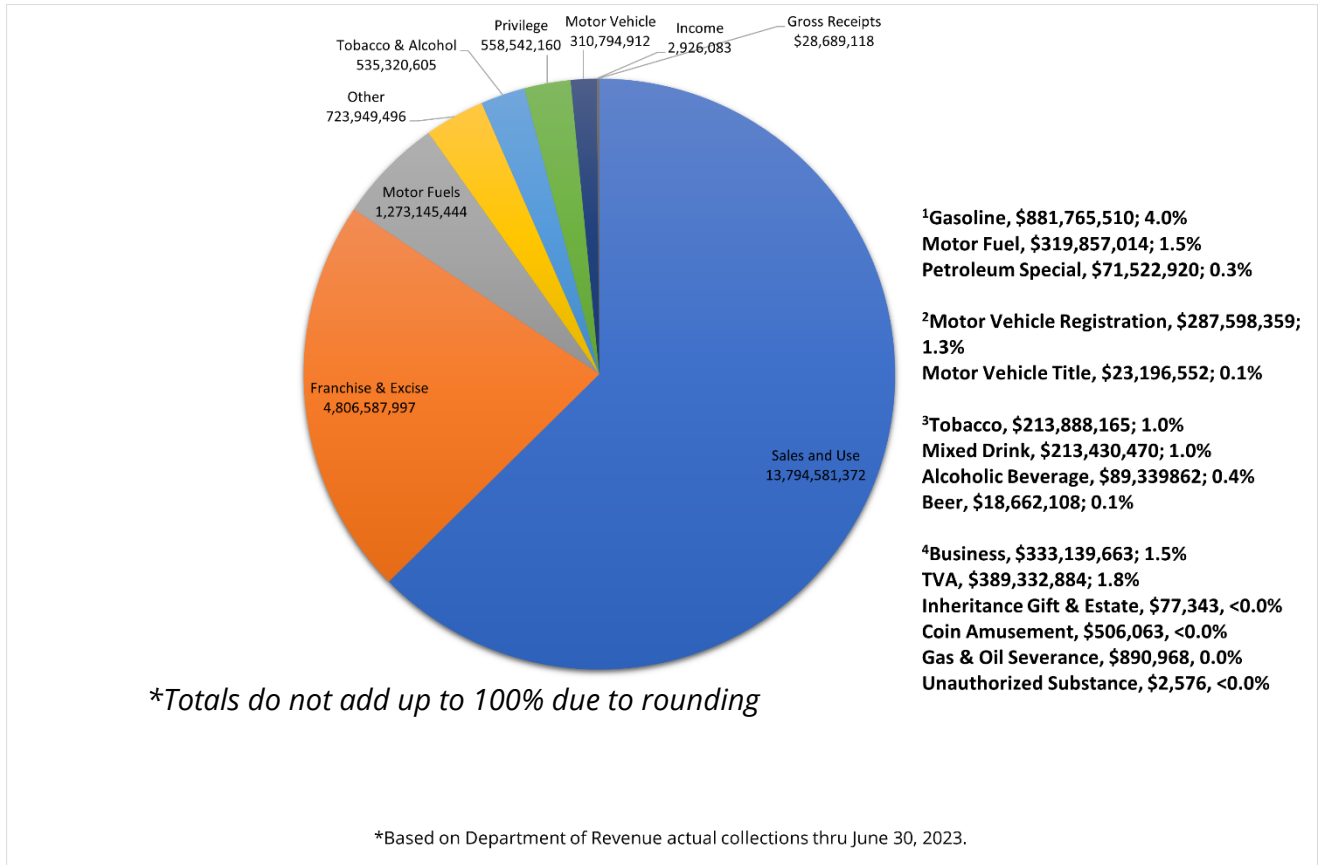
³Tobacco, Mixed Drink, Alcoholic Beverage, Beer

⁴Unauthorized Substance, Gross Receipts, Coin Amusement, Inheritance Gift & Estate, Gas & Oil Severance

Local Revenue Sources:

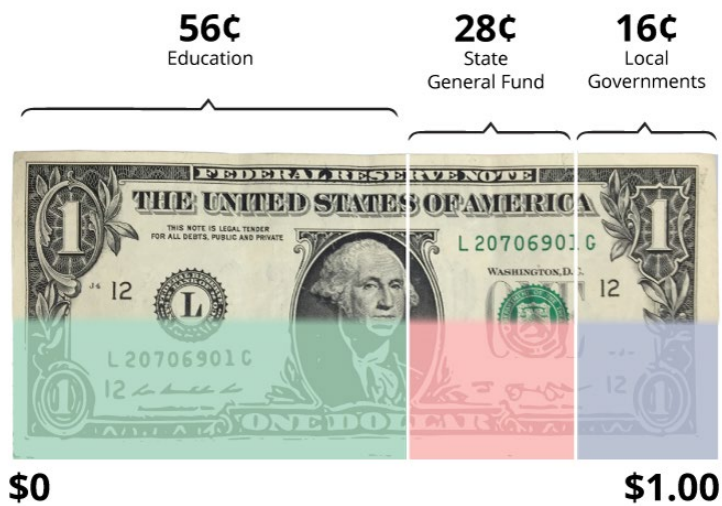
Tax Class	FY22 Collections	FY23 Collections	% Change
Local Sales Tax	\$4,009,047,362	\$4,313,691,818	7.60%
Local Business Tax	\$280,957,792	\$323,186,023	15.03%
Local Business Tax Fees	\$29,051,760	\$33,305,086	14.64%
Mineral Tax	\$7,020,303	\$7,459,788	6.26%
Coal Severance	\$242	\$18,665	7625.77%
Total	\$4,326,077,457	\$4,677,661,381	8.13%

Breakdown of State Revenue Sources: Revenue by Source- FY2023



Where the Money Goes

How Each Sales Tax dollar is spent:



*Education portion includes state sales tax and local sales tax collections combined.

Here's a Breakdown of How Money Is Allocated for Each Tax

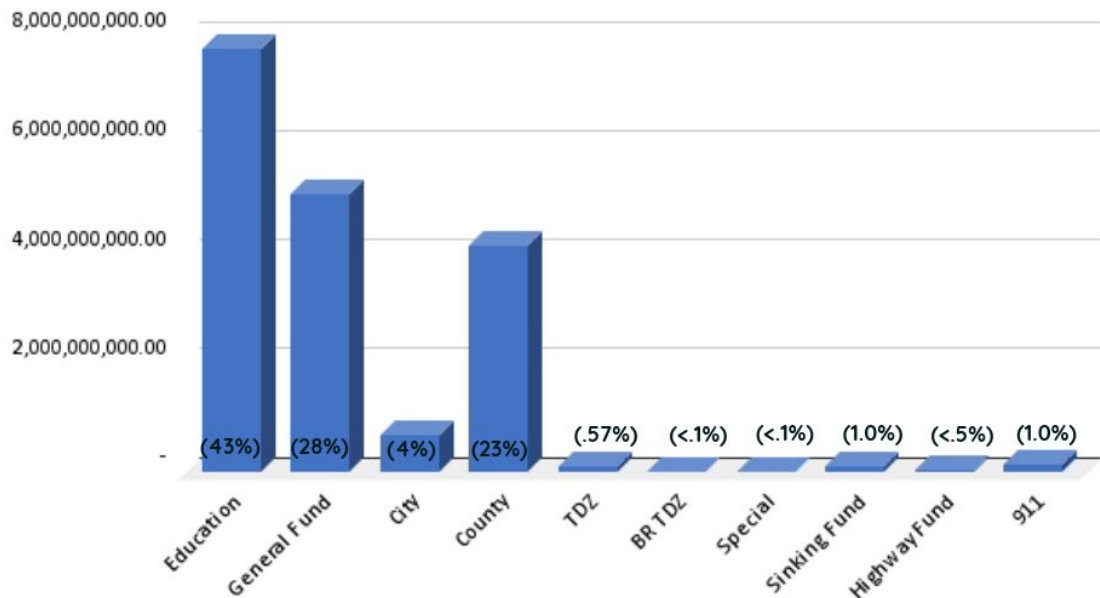
*Totals may differ due to rounding

Sales and Use Tax:

FY 2023 State and Local Allocations

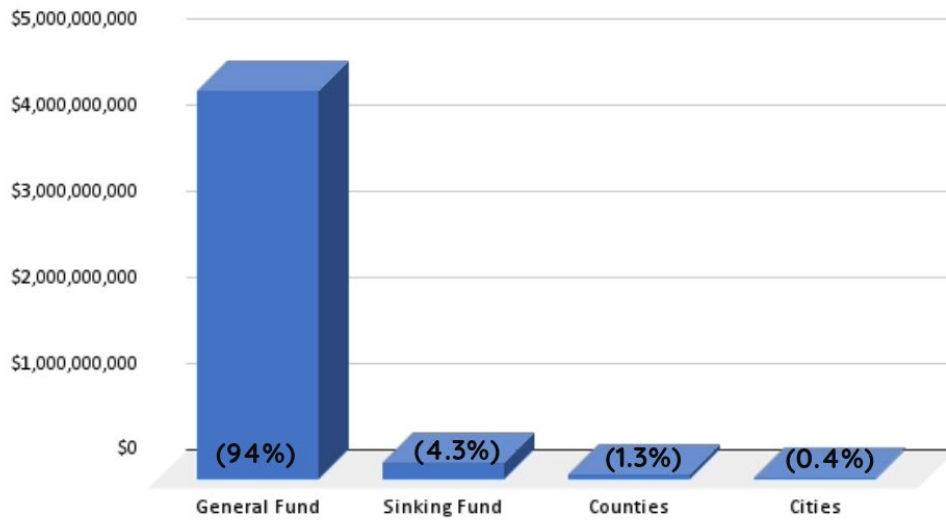
Fund	Allocation
Education	\$7,761,368,587
General	\$5,107,238,783
Local:	
County	\$4,170,300,121
City	\$666,776,587
Tourist Development Zone	\$104,118,944
Border Region TDZ	\$18,372,863
Special	\$1,166,713
Sinking Fund	\$95,553,599
Highway Fund	\$33,583,778
911	\$149,793,215
Total:	\$18,108,273,190

FY 2023 Allocations



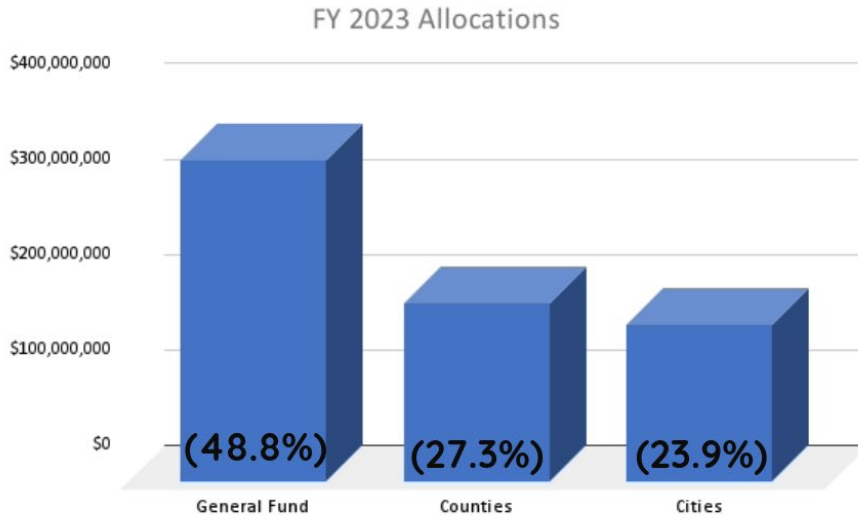
Franchise and Excise Tax

FY 2023 Allocations



Fund	Allocation
General Fund	\$4,517,117,415
Sinking Fund	\$209,000,000
Counties	\$60,517,431
Cities	\$19,953,151
Total:	\$4,806,587,997

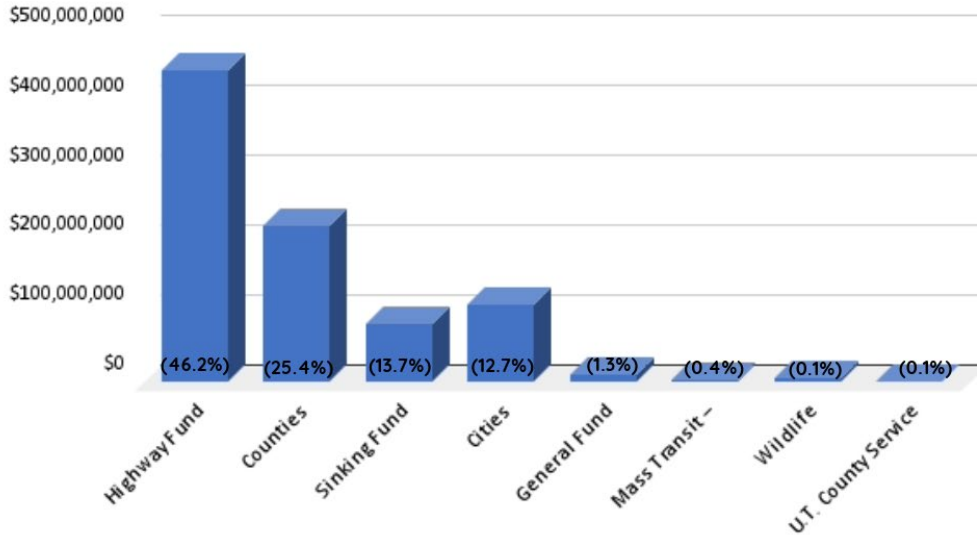
Business Tax



Fund	Allocation
General Fund	\$336,775,506
Counties	\$187,939,477
Cities	\$164,915,790
Total:	\$689,630,772

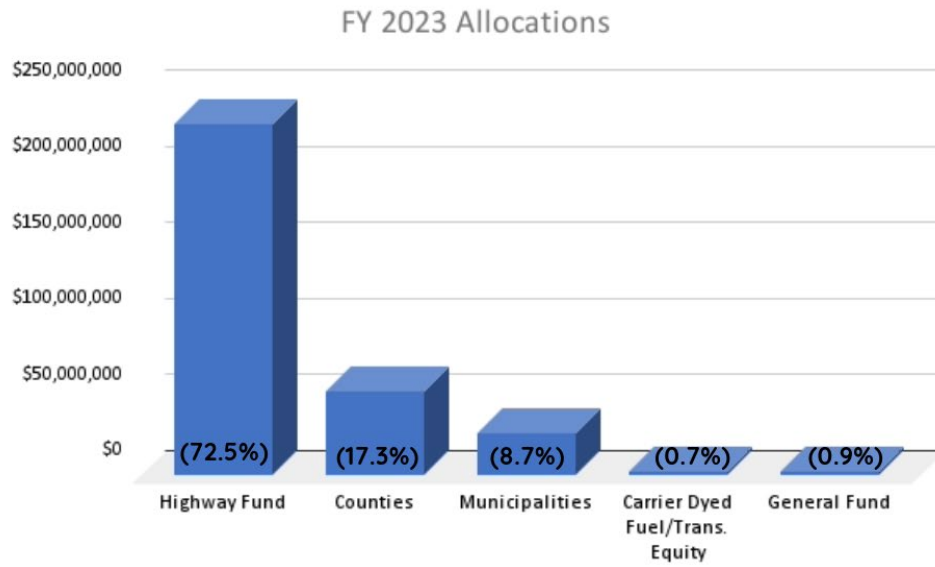
Gasoline Tax

FY 2023 Allocations



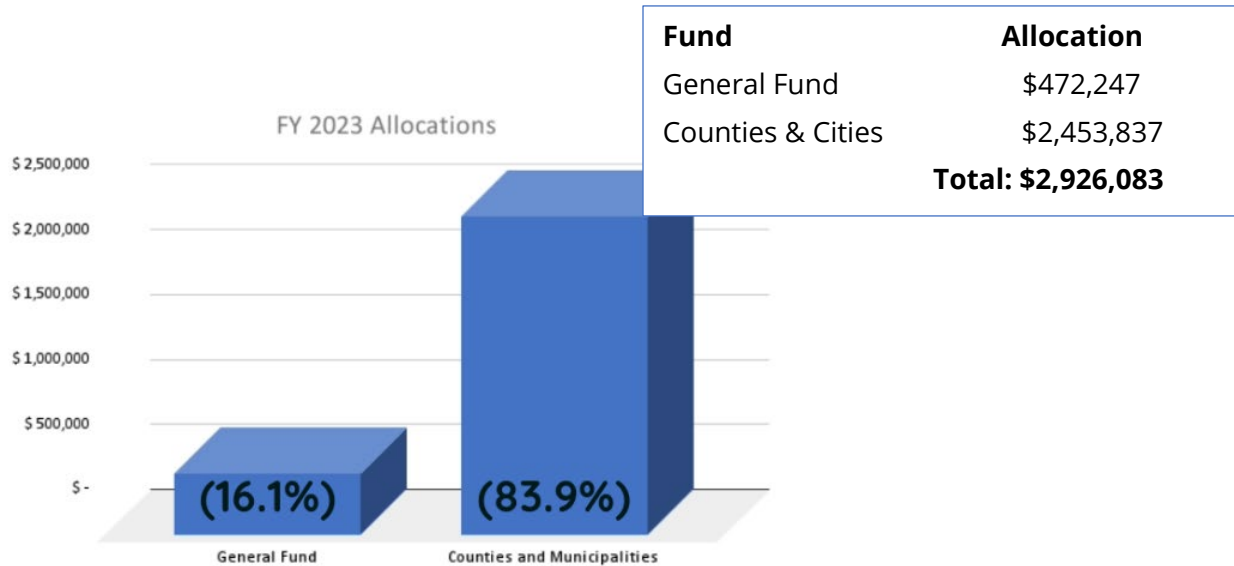
Fund	Allocation
Highway	\$446,182,686
Counties	\$222,973,470
Sinking	\$83,500,000
Cities	\$111,858,528
General	\$9,196,728
Mass Transit	\$2,940,000
Wildlife Resources	\$4,775,098
U.T. County Service	\$339,000
Total:	\$881,765,510

Motor Fuel Taxes



Fund	Allocation
Highway Fund	\$231,753,606
Counties	\$55,212,344
Cities	\$27,671,376
General Fund	\$2,281,085
Trans. Equity	\$2,318,483
Total:	\$319,856,348

Hall Income Tax



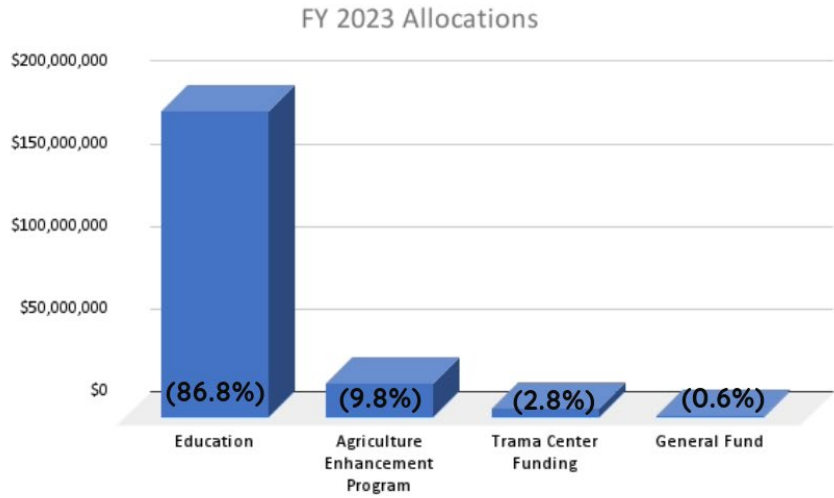
Privilege Tax

Litigation Fees and Tax	\$13,366,385.07
TBI Drug Chemistry Unit Drug Testing Fund	\$3,166,199.25
TBI Toxicology Unit Intoxicant Testing Fund	\$2,946,112.90
General Fund	\$1,549,719.52
General Fund for TBI	\$947,450.64
Dept. of Health Alcohol and Drug Treatment Fund	\$1,278,708.06
Dept. of Health Drug Treatment Program	\$1,129,882.02
Critical Injury Compensation	\$902,172.29
Victim Notification Fund	\$659,841.16
Municipal Training Education	\$288,407.05
Judicial Commissioners Association of TN for Education	\$290,295.97
Drug Court Resources Fund	\$102,289.71
Sexual Assault Program	\$56,476.19
Family Violence Shelters	\$20,068.84
Traumatic Brain Injury Program	\$2,375.29
Veteran Drug Court	\$25,590.95
Domestic Violence Fund	\$794.61

Privilege Tax:

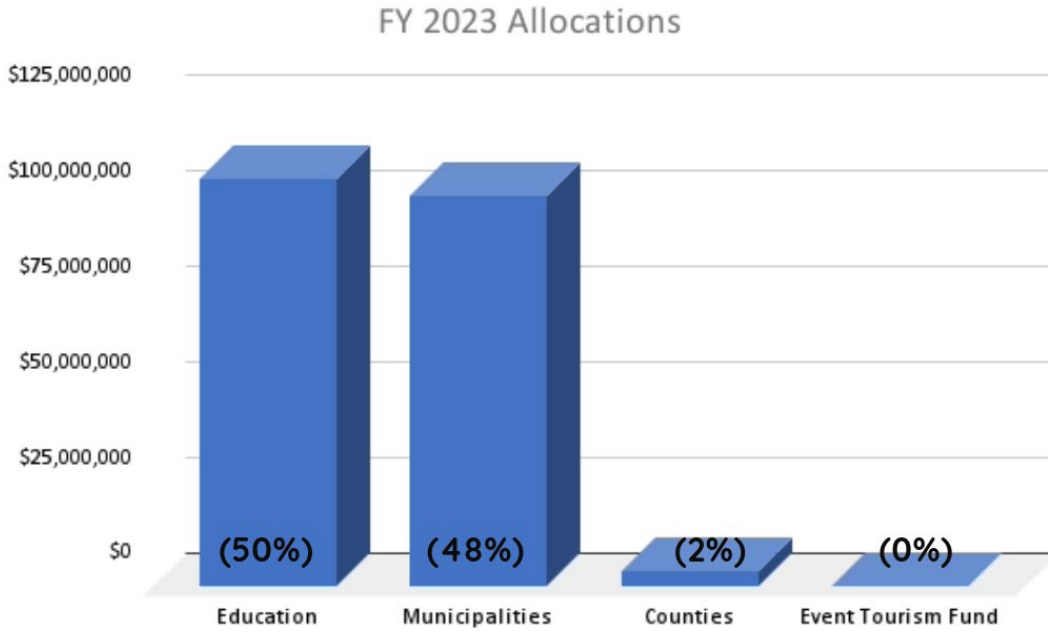
Professional Privilege Tax	\$93,201,389.16
General Fund	\$93,201,389.16
Marriage License Fee	\$3,141,986.21
General Fund	\$762,892.21
Tennessee Disability Coalition	\$812,857.11
Child Abuse Prevention	\$594,773.51
Domestic Violence Services	\$297,386.76
Parenting Fund	\$277,560.96
Tennessee Alliance of Boys & Girls Clubs	\$158,606.25
TN Chapter of the National Association of Social Workers	\$118,954.71
Tennessee Court Appointed Special Advocates Assoc. (CASA)	\$118,954.70
Bail Bond Tax	\$1,174,171.98
Civil Legal Representation Fund	\$1,127,205.10
Bail Bonds Continuing Education Class	\$46,966.88
Realty Taxes	\$400,919,789.51
General Fund	\$277,451,906.82
Housing	\$59,739,395.09
Wetlands	\$25,889,698.09
Local Park Land	\$13,940,606.66
State Land Acquisition	\$11,949,091.43
Agriculture Resources Conservation	\$11,949,091.42
Tire and Used Oil Taxes	\$28,816,574.07
General Fund	\$18,604,348.53
County Tire Payments	\$6,435,418.98
Solid Waste Management ECD Tire	\$1,709,643.67
Tire Environmental Fund	\$1,163,270.42
Used Oil Collection Fund	\$903,892.47
Fantasy Sports Tax	\$332,762.00
General Fund	\$232,933.44
Counties	\$66,552.40
Fantasy Sports Fund	\$33,276.20

Tobacco Tax



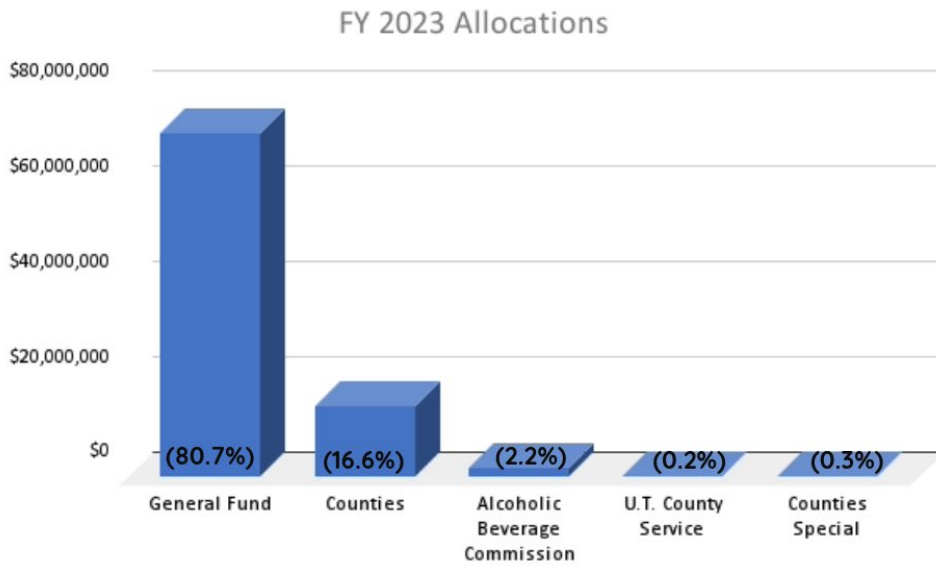
Fund	Allocation
Education Fund	\$185,556,331
Ag. Enhancement Prog.	\$21,000,000
Trauma Center Funding	\$6,087,443
General Fund	\$1,244,391
Total:	\$213,888,165

Mix Drink (Liquor-by-the-drink) Tax



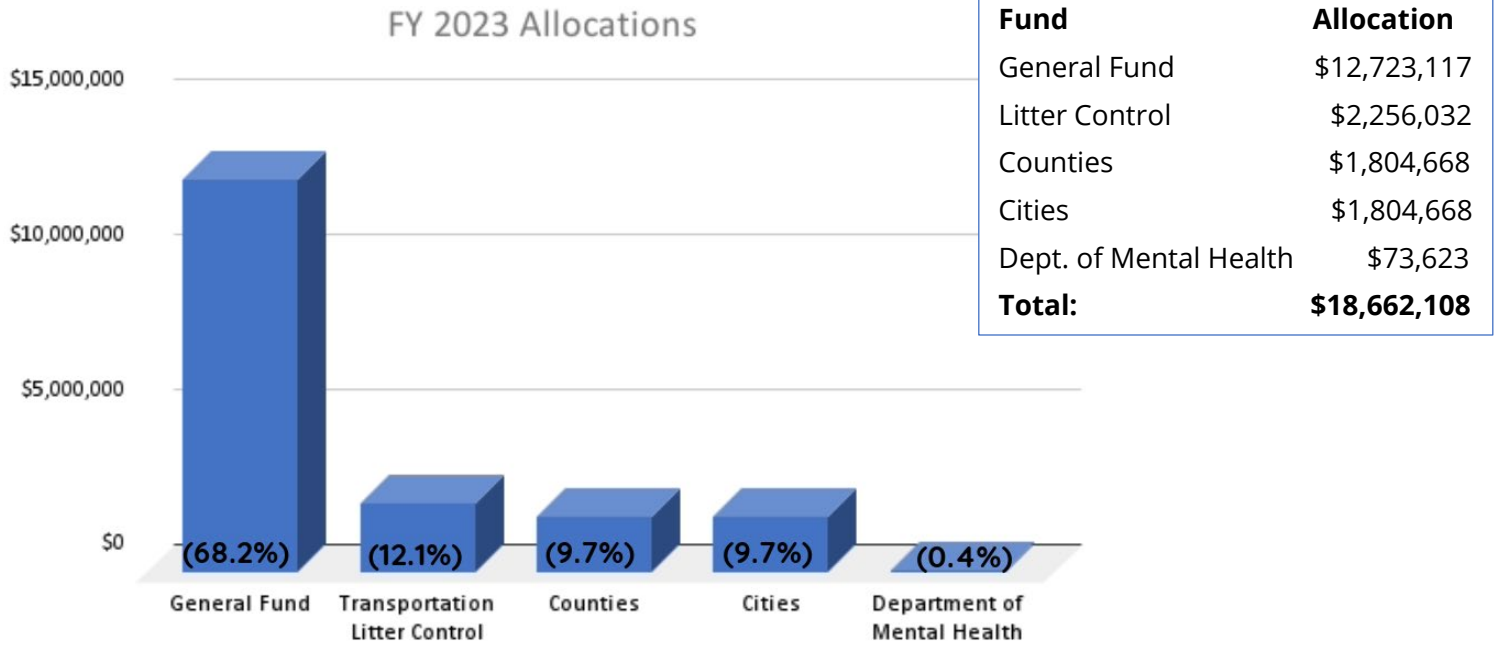
Fund	Allocation
Education	\$106,719,649
Cities	\$102,535,014
Counties	\$4,175,807
Event/Tourism	\$0
Total:	\$213,430,470

Alcoholic Beverage Tax

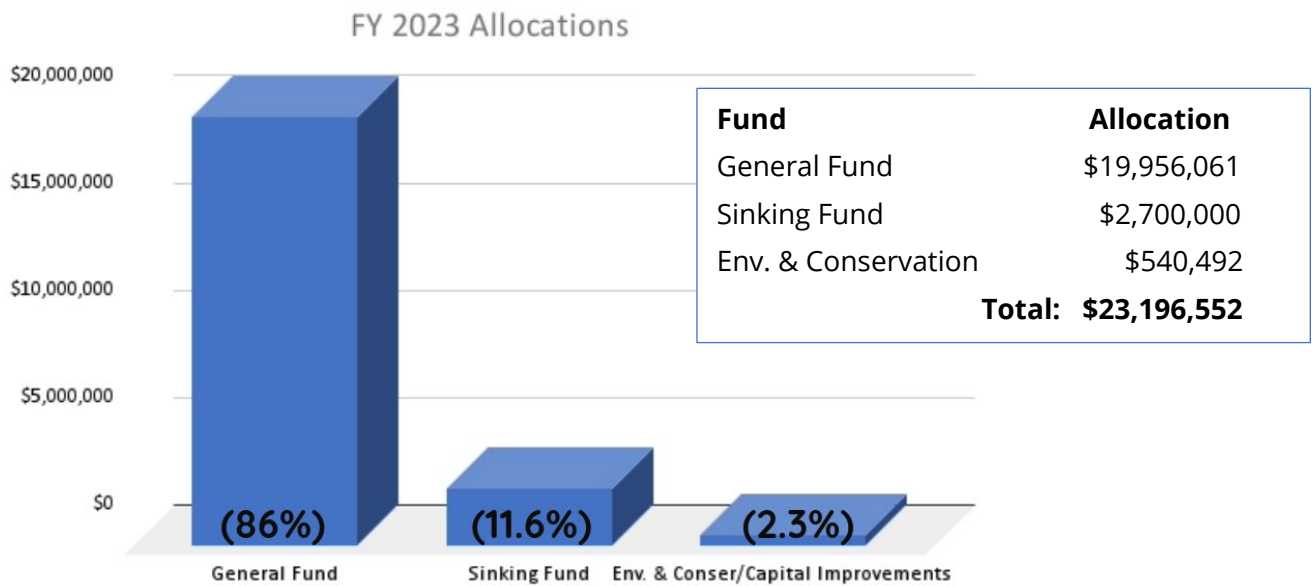


Fund	Allocation
General Fund	\$72,094,713
Counties	\$14,856,315
ABC	\$1,942,503
U.T. County Service	\$192,000
Counties Special	\$254,331
Total:	\$89,339,862

Beer Taxes

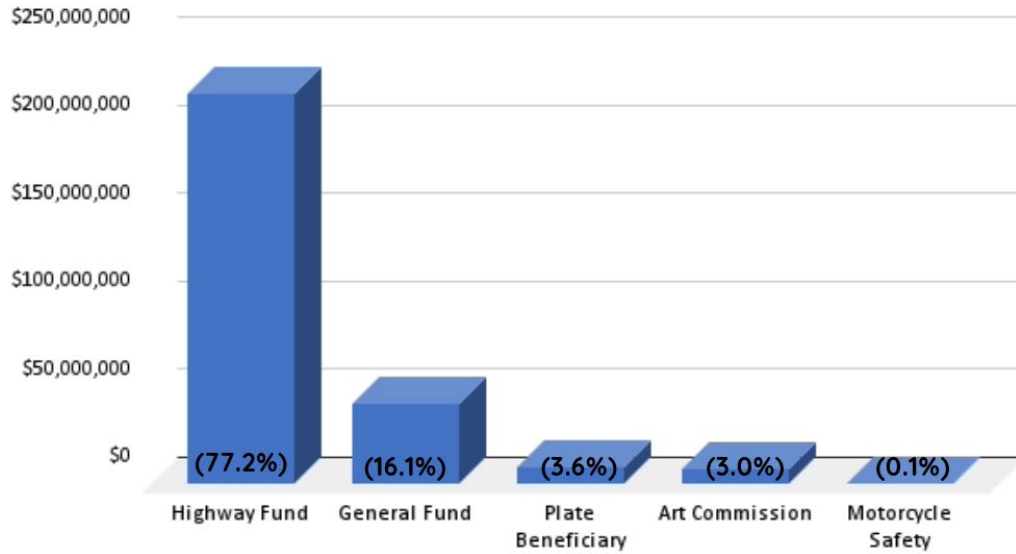


Motor Vehicle Title Fee



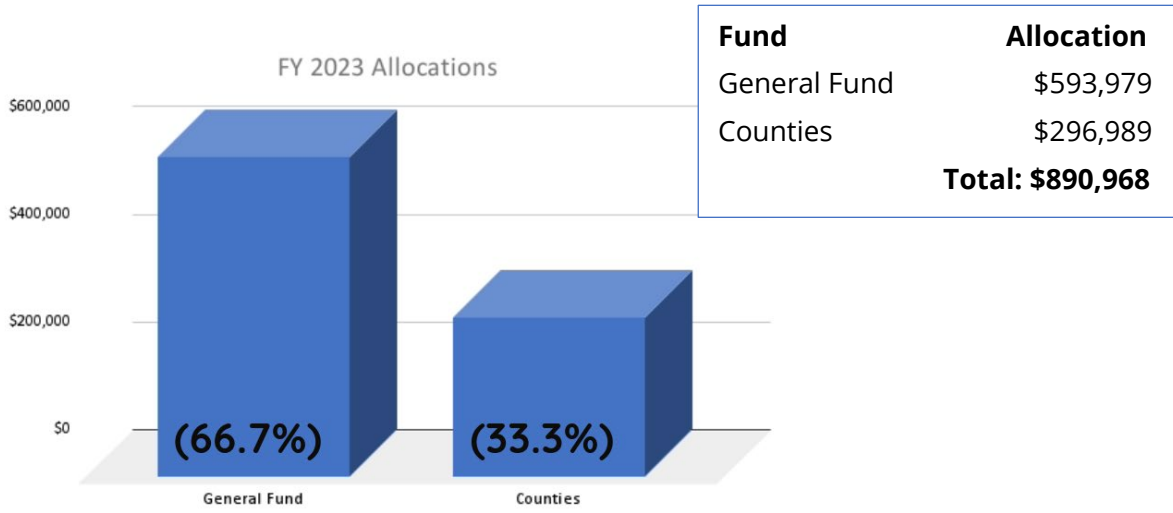
Motor Vehicle Registration

FY 2023 Allocations

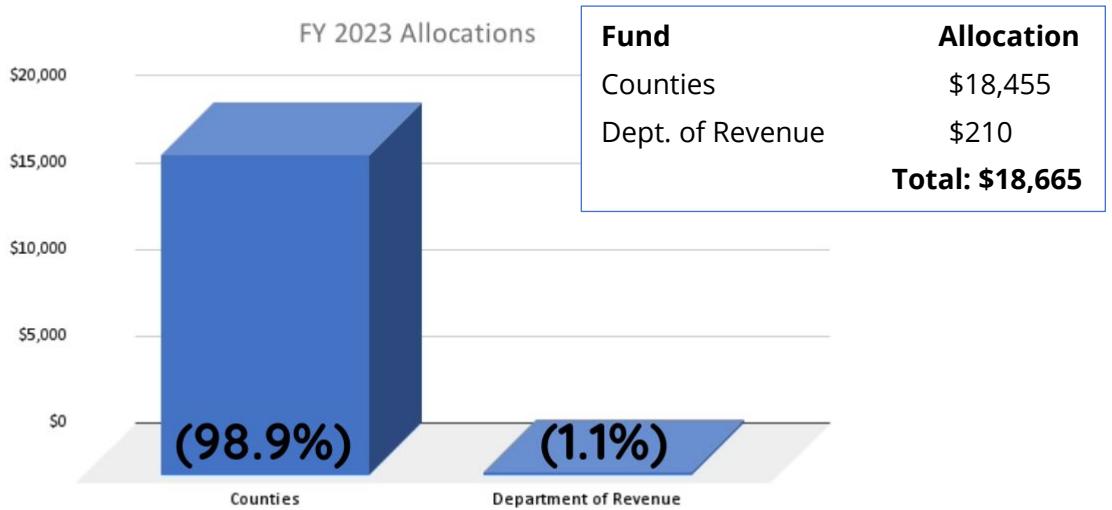


Fund	Allocation
Highway Fund	\$221,912,309
General Fund	\$46,333,487
Plate Beneficiary	\$10,253,060
Art Commission	\$8,720,190
Motorcycle Safety	\$379,314
Total:	\$287,598,359

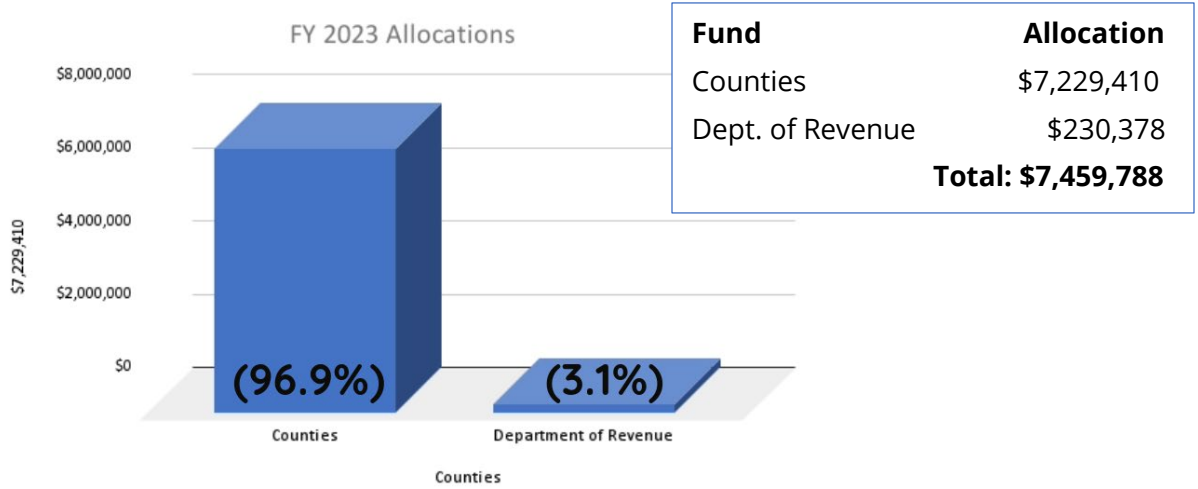
Gas & Oil Severance Tax



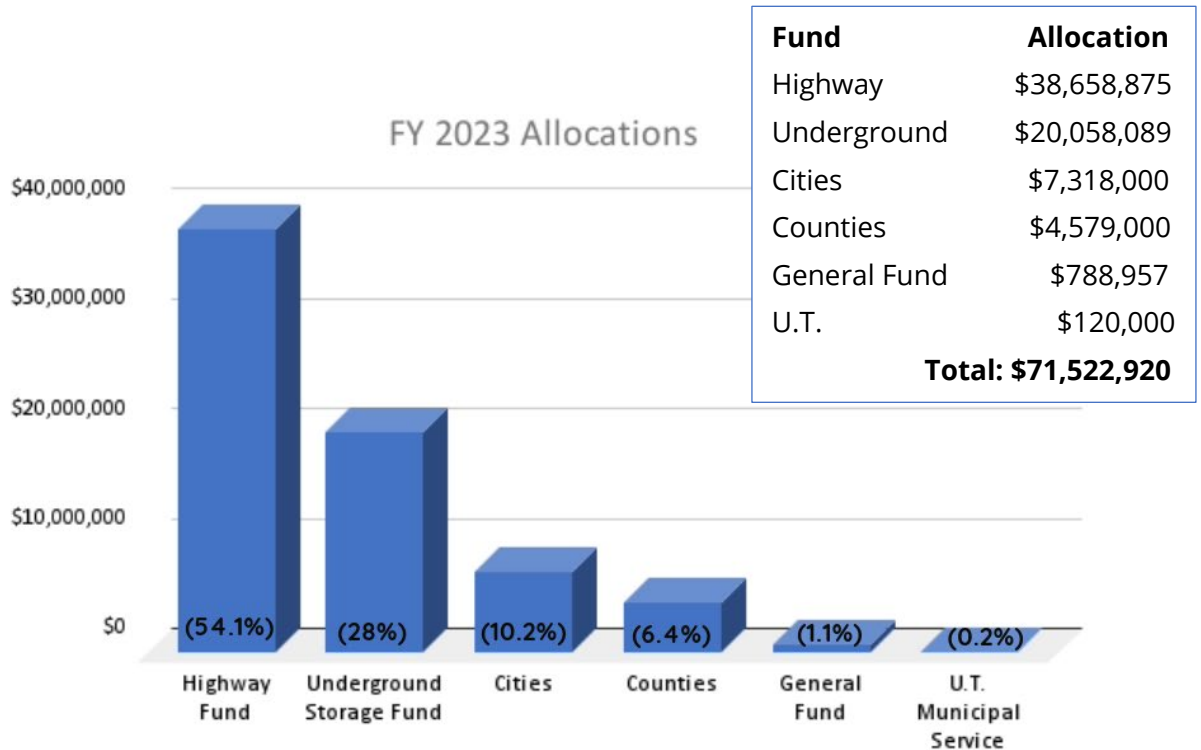
Coal Severance Tax



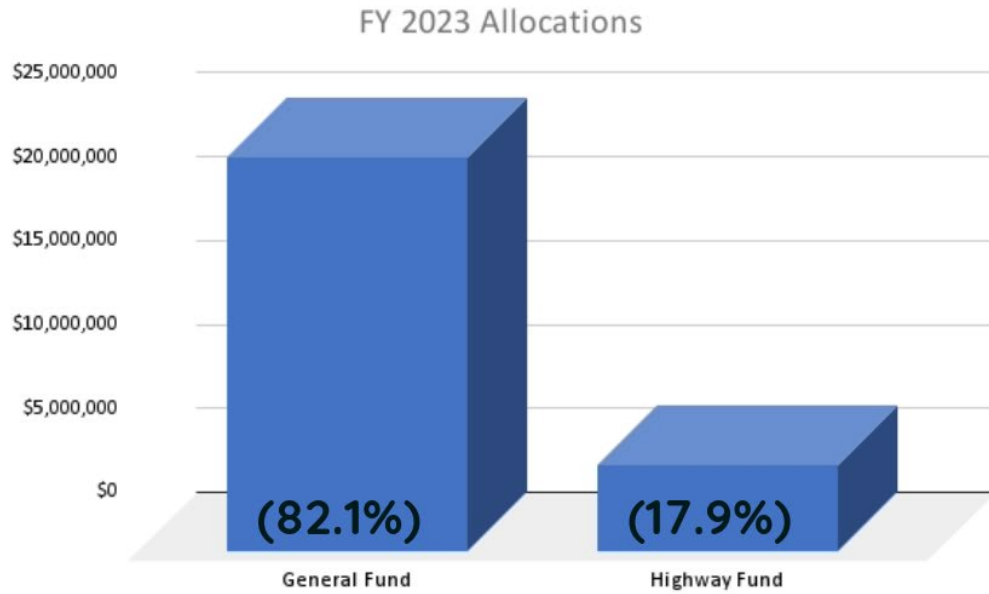
Mineral Severance Tax



Petroleum Special Tax



Gross Receipts Tax



Fund	Allocation
General Fund	\$23,544,661
Highway Fund	\$5,144,457
Total:	\$28,689,118

X. Employee Talent Management and Development

Revenue Leadership Academy

Revenue continued its talent management initiative with a focus on employee engagement and retention, succession planning, and leadership development. The department held its Revenue Leadership Academy (RLA) that ran from September 12, 2022- September 15, 2022 as part of the talent management initiative. This year's academy took place in Chattanooga, Tennessee.



Revenue Leadership Academy, December 2022 Class

- **Malinda Barnes** (Vehicle Services, Nashville)
- **Jennifer Barr** (Collection Services, Chattanooga)
- **Jeremy Cain** (Taxpayer Services, Nashville)
- **Susan Chau** (Audit, California)
- **Robert Gifford** (Collection Services, Johnson City)
- **Gayle Hicks** (Taxpayer Services, Nashville)
- **Carla Hill** (Administration-HR, Nashville)
- **Nick Hisoire** (Audit, Nashville)
- **Kathleen Jacob Hilt** (Administration-Communications, Nashville)
- **Claire Jaeckel** (Administration-Special Investigations, Nashville)
- **Carlesha Johnson** (Taxpayer Services, Memphis)

- **Tyler Kepley** (Audit, Nashville)
- **Ruoxin Lui** (Vehicle Services, Nashville)
- **Sneha Munshi** (Audit, Pennsylvania)
- **LaShanda Porter** (Audit, Nashville)
- **Darrell Pruitte** (Administration-Special Investigations, Jackson)
- **Curtis Ritchie** (Administration-Special Investigations, Nashville)
- **Jeff Queen** (Taxpayer Services, Nashville)
- **Brandi Threats** (Collection Services, Memphis)

Revenue Participants in Statewide Leadership Programs

In conjunction with the Department of Human Resources, the Department of Revenue offers its employees several opportunities to help cultivate and enhance their leadership skills. These programs also offer candidates the opportunity to network with peers across the department, as well as around state government. Below is a quick overview of some of the available programs, as well as the participants in those programs for fiscal year 2022-2023.

LEAD Tennessee



LEAD Tennessee is a statewide, 12-month development initiative for current managers and supervisors from all branches of government. The program consists of six one-day “summits” of intense, high-impact learning focused on eight leadership core competencies: self-management, mission driven, customer-focused, courage, talent-focused, integrity, innovation, and high-performing. Revenue’s LEAD Tennessee participants for the 2022-2023 fiscal year were:

Jacob Roper (Audit, Nashville)



Randy Belasic (Administration-Special Investigations, Knoxville)



Tanya Ratliff (Audit, Shelbyville)



Deirdre Smith (Taxpayer Services, Nashville)



Tennessee Government Management Institute (TGMI)



TGMI is a two-week residential management institute that provides mid-level managers in Tennessee state government with the opportunity for academic study, learning in practical management skills, and cross agency networking to enhance the individual skills of middle managers. Revenue's TGMI participants for the 2022-2023 fiscal year were:

Adam Duvall (TR3, Nashville)



Keith Jeffers (Administration-Special Investigations, Johnson City)



Tennessee Government Executive Institute (TGEI)



Tennessee Government Executive Institute (TGEI) is designed for senior-level leaders, such as assistant commissioners, deputy commissioners, and directors. This program is a two-week residential training course that provides senior level leaders in Tennessee state government with the opportunity for academic study, learning executive responsibility, and cross agency networking designed to enhance the skills of Tennessee government's senior leaders. Revenue's TGEI candidate for the 2022-2023 fiscal year was **Alaina Turner** (Administration- Taxpayer Services, Nashville).



New! RLA Alumni Committee

The Department of Revenue created their first Revenue Leadership Academy Alumni Committee! These volunteers worked together to foster an environment where past RLA participants could continue to grow together. This year's committee served from January 2023 - December 2023. Participants included:

Officers:

- **Elizabeth Garcia**, Co-Chair (Taxpayer Services, Nashville)
- **Stacy Yancey**, Co-Chair (Taxpayer Services, Memphis)
- **Kelly Cortesi**, Secretary (Administration-Communications, Nashville)

Committee Members:

- **Alicia Barrett** (Taxpayer Services, Nashville)
- **Bhavna Shah** (Audit, Nashville)
- **Chloe Forbus** (Audit, Nashville)
- **Danielle Price** (Administration-Fiscal, Nashville)
- **George Mervosh** (Audit, Chicago)
- **Jennifer Barr** (Collection Services, Chattanooga)
- **Kimberly Collins** (Audit, Johnson City)
- **Krystle Nesmith** (Vehicle Services, Nashville)
- **LaShanda Porter** (Audit, Nashville)
- **Maranda Hickman** (Collection Services, Chattanooga)
- **Mitchell Gibson** (Taxpayer Services, Nashville)
- **Nicholas Reich** (Audit, New York)
- **Nick Hisoire** (Audit, Nashville)
- **Tanya Ratliff** (Audit, Shelbyville)

XI. Contact the Department

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