Marriage License Taxes

Dear Reader:

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Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Marriage License Taxes

Reference Number: CTAS-1642

Authority. T.C.A. §§ 67-4-411, 67-4-502, 67-4-505, 36-6-413.

Description. There are two state privilege taxes on marriage, and a local option privilege tax on marriage that may be levied in an amount up to $5 by resolution of the county legislative body. The collector of both state and local marriage taxes is the county clerk. The $5 state tax is retained locally and the $15 state tax is forwarded to the commissioner of revenue for distribution. An additional "fee" was imposed on marriage licenses in a 2002 amendment to T.C.A. § 36-6-413, which fee is collected by the county clerk and forwarded to the state treasurer for distribution.

Rate. The rate of these taxes is as follows:

1. State privilege tax, T.C.A. § 67-4-411...................................$15
2. State privilege tax, T.C.A. § 67-4-505.................................... $5
3. County privilege tax, T.C.A. § 67-4-502, up to...................... $5
4. Additional state "fee" (tax), T.C.A. § 36-6-413..................... *$60

*This $60 "fee" (tax) is not collected in any county from couples who file a certificate showing they have taken a premarital preparation course, nor is it collected from out-of-state residents who obtain their license in Sevier County (the only county with this special exemption). T.C.A. § 36-6-413.

Distribution. These taxes are distributed as follows:

1. T.C.A. § 67-4-505 state tax ($5) is used:
   a. 5 percent to county clerk as commission for collecting and paying over the revenue, T.C.A. § 8-21-701(55); and
   b. 95 percent used for county school purposes.
2. T.C.A. § 67-4-411 ($15) tax is used:
   a. 5 percent to county clerk as commission, and
   b. The remainder is forwarded to the commissioner of revenue.
3. The county tax is distributed five percent (5%) to the county clerk as commission for collecting and paying over the revenue and the remainder according to county legislative body resolution.
4. T.C.A. § 36-6-413 additional $60 state fee is forwarded to the state treasurer to be distributed as follows:
   a. $7 to the Administrative Office of the Courts for funding parenting plan requirements;
   b. $15 to the Department of Children's Services for child abuse prevention;
   c. $7.50 to Office of Criminal Justice programs for domestic violence services;
   d. $20.50 to the Tennessee Disability Coalition for families and children with disabilities;
   e. $3.00 to the Tennessee Court Appointed Special Advocates Association;
   f. $4 to the Department of Education for grants to Boys and Girls Clubs; and
   g. $3 to the Tennessee Chapter of the National Association of Social Workers to strengthen services to families and children.

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