

## Activities of Out-of-state Dealers that Require Registration for Tennessee Sales and Use Tax

## Sales & Use tax notice

The department is actively pursuing activities of out-of-state dealers, who, because of their in-state activities, are required to register and collect Tennessee sales and use tax. We seek your help in providing this information to your clients for their use as a guide in determining their liability for the Tennessee sales or use tax.

The following activities, if performed in this state, would require a company to register to collect and remit sales and use tax. This notice assumes that the activities listed are not *de minimis* in nature. This notice is intended for general application. It does not attempt to address every activity performed by a company that could require collection and remittance of sales or use tax, and it does not address every exception that may apply.

- Use of in-state solicitors, whether employees, agents, or independent contractors;
- In-state promotional activity by company personnel, including participation in trade shows;
- Physical Tennessee business presence of a subsidiary that is acting as an agent of the out-of-

state dealer or that is conducting activities in Tennessee on behalf of such a dealer;

- Use of company-owned trucks or use of carriers acting as an agent for the seller;
- Maintaining a store, office, warehouse, showroom, or other place of business in Tennessee;
- Leasing or renting tangible personal property in Tennessee;
- Repairing, installing, or assembling tangible personal property in Tennessee or the use of an agent or independent contractor to perform those services in Tennessee;
- Providing telecommunication services to subscribers located in Tennessee;
- Providing any taxable service in Tennessee.

An [Application for Registration](#) can be obtained from the Department of Revenue's Web site.

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

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