



State of Tennessee
Department of State
Tennessee State Library and Archives

Department of Finance and Administration
Tax Structure Study Commission Records,
2003-2004

RG 403

COLLECTION SUMMARY

Creator:

Tennessee. Tax Structure Study Commission

Inclusive Dates:

2003-2004

Scope & Content:

Consists of 2003-2004 Tennessee Tax Structure Study Commission records, including meeting minutes, presentation files, correspondence, research materials, newspaper articles, video recordings of meetings, and final reports.

Physical Description/Extent:

7 cubic feet

Accession/Record Group Number:

RG 403

Language:

English

Permanent Location:

RG 403

Repository:

Tennessee State Library and Archives, 403 Seventh Avenue North, Nashville, Tennessee, 37243-0312

Administrative/Biographical History

In July 2002, Tennessee increased taxes to cover the state budget after an economic downturn had stretched resources to the limit and no more state services could be cut. The \$933 million tax package, which was the largest tax increase in Tennessee's history and made the state's sales tax rate the highest in the nation, included the creation of the Tax Structure Study Commission.

The Tax Structure Study Commission set out to study the entire tax system in terms of soundness, fairness, equity, and deductibility for all Tennesseans, and, if appropriate, of recommending changes to the Tennessee tax code in order to enhance its soundness, fairness, equity, and adequacy. Through this study, the state hoped to promote balance, stability, and elasticity in the Tennessee tax system and make it competitive with surrounding states.

In December 2004, after conducting exhaustive research, listening to over 100 presentations, and holding more than 40 meetings which spanned nearly two years, the Commission issued its final report, in which it recommended that the state follow one of two proposals. The first proposal included a broad-based personal income tax with a graduated rate, while the second included a statewide personal property tax on motorized, registered items and a statewide tax on real property.

(From Tennessee Tax Structure Study Commission Final Report)

Organization/Arrangement of Materials

Collection is arranged according to original order as provided by the agency.

Conditions of Access and Use**Restrictions on Access:**

No restrictions.

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Index Terms

Corporate Names/Organizations/Government Bodies:

Tennessee. Department of Finance and Administration
Tennessee. Tax Structure Study Commission

Subjects:

Income tax -- Law and legislation -- Tennessee
Sales tax -- Law and legislation -- Tennessee
Taxation -- Law and legislation

Geographic Names:

Nashville (Tenn.) -- Politics and government -- 21st century
Tennessee -- Politics and government -- 21st century -- Sources

Document Types:

CD-ROMs
Legal correspondence
Minutes (administrative records)
Official reports
Research (documents)
VHS

Acquisition and Appraisal

Provenance and Acquisition:

Department of Finance and Administration, Tax Structure Study
Commission Records, 2003-2004, RG 403, were transferred to the
Tennessee State Library and Archives in accordance with RDA SW06.

Processing and Administrative Information

Preferred Citation:

Department of Finance and Administration, Tax Structure Study
Commission Records, 2003-2004, RG 403, Tennessee State Library and
Archives, Nashville, Tennessee.

Processing Information:

Completed by Mary McSparran, July 2019.

**DETAILED COLLECTION DESCRIPTION
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