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**Tenn. Code Ann. § 67-1-105****Copy Citation**

Current through 2017 Regular Session (Chapter 493).

[Tennessee Code Annotated](#) [Title 67 Taxes And Licenses](#) [Chapter 1 General Provisions](#) [Part 1 Miscellaneous Provisions](#)**67-1-105. Hearings by commissioner.****(a)**

**(1)** In the absence of any other provisions, and except as may otherwise be provided by law, whenever any person is aggrieved and desires a hearing with respect to the final resolution of any issue or question involved in connection with either an application for and entitlement to the issuance of, or the proposed revocation of, any certificate, license, permit, privilege or right, or relating to the confiscation of any property, or any other adverse action proposed or taken to implement any revenue regulatory or registration law administered by the commissioner, not including those laws relating to assessments or levies of taxes, fees, fines, penalties, interest, or the waiver of penalties, such person shall, upon written request made within ten (10) days of the action complained of, be afforded an opportunity for a formal hearing before the commissioner.

**(2)** Such hearing shall be scheduled within a reasonable time following such request and shall be held after reasonable notice is given in writing by the commissioner to the person aggrieved and requesting such hearing, and such notice shall include a statement of the time, place and nature of the hearing.

**(3)** Any person afforded such a hearing may respond in person or by attorney, may submit appropriate responsive pleadings, and may present evidence and argument on all issues or questions involved.

**(b)**

**(1)** The commissioner may personally hold such hearings as the commissioner may deem proper.

**(2)** In addition to holding hearings, the commissioner is authorized to designate a hearing officer who may hold such hearings in the place of and in the absence of the commissioner. This authority to designate a hearing officer is also extended to include the conduct of any hearing authorized to be held under any other law. Such hearing officer shall be deemed to be and have the same authority as assistants to the commissioner as provided in § 4-3-1901.

**(c)**

**(1)** The commissioner, or any hearing officer designated by the commissioner, may utilize prehearing conferences to simplify or clarify the issues or questions involved and to expedite disposition of a contested denial or revocation of any certificate, license, permit, privilege or right, or any other adverse action or determination of the department, except such as may be specifically excepted from review in this manner.

**(2)** Unless otherwise precluded by law, informal disposition may be made of any contested action, issue or question by an agreed settlement or consent order.

**(d)**

**(1)** At the conclusion of any formal hearing or prehearing conference, or within a reasonable time thereafter, the commissioner shall issue such orders as, in the commissioner's discretion, the pleadings, evidence and argument justify.

**(2)** If a formal hearing is held by a hearing officer, as authorized in this section, the hearing officer shall make findings of fact, conclusions of law and proposed settlements or orders based thereon for submission to the commissioner within a reasonable time thereafter. If a prehearing conference is held by a hearing officer, as authorized in this section, the hearing officer may make such findings, conclusions and proposed settlements or orders if the circumstances warrant. If the commissioner concurs, the commissioner shall issue the same finding, conclusion, proposed settlement or order made by the hearing officer; or the commissioner may, upon review of the record, make such findings and conclusions and issue such orders as, in the commissioner's discretion, the record justifies.

**History**

Acts 1921, ch. 113, § 2; impl. am. Acts 1923, ch. 7, §§ 19, 24; Acts 1923, ch. 106, § 1; Shan. Supp., § 809a8; Code 1932, § 1478; impl. am.

Acts 1937, ch. 33, § 50; impl. am. Acts 1959, ch. 9, § 14; Acts 1965, ch. 5, § 1; 1965, ch. 154, § 1; 1970, ch. 500, § 2; 1970, ch. 559, § 4; 1973, ch. 151, § 1; 1973, ch. 368, § 1; 1973, ch. 373, § 1; 1977, ch. 106, § 1; 1978, ch. 599, § 1; 1980, ch. 460, § 1; 1981, ch. 34, § 1; 1983, ch. 148, § 1; T.C.A. (orig. ed.), § 67-101.

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### Tenn. Code Ann. § 67-1-1429

#### Copy Citation

Current through 2017 Regular Session (Chapter 493).

[Tennessee Code Annotated](#) [Title 67 Taxes And Licenses](#) [Chapter 1 General Provisions](#) [Part 14 Tax Enforcement Procedures Act](#)

#### 67-1-1429. Time limit for making levy -- Release of lien.

**(a) Length of Period.** (1) Where the assessment of any tax imposed by this or any other title has been made within the applicable period of limitation, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun:

**(A)** Within six (6) years after the assessment of the tax becomes final; or

**(B)** Prior to the expiration of any period for collection agreed upon in writing by the commissioner or the commissioner's delegate and the taxpayer before the expiration of such six-year period; or, if there is a release of levy under § 67-1-1427 after such six-year period, then before such release. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the previously agreed upon period.

**(2)** The period provided by this subsection (a) during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.

**(3)** The period for collection provided in subdivision (a)(1)(A) shall not apply if the tax liability has been reduced to judgment in a suit begun within such period. Such tax may be collected at any time subsequent to assessment without limitation after such judgment.

**(4)** Nothing in this section shall apply to the collection of ad valorem taxes assessed against real or personal property by any county or municipality in this state.

**(b) Date When Levy Is Considered Made.** The date on which a levy on property or rights is made shall be the date on which the notice of seizure provided in § 67-1-1414 is given.

**(c) Release of Lien.** At any time after the expiration of the period specified in subsection (a), the person holding title to the property on which the lien is placed may request the department to release the lien. If the department does not release the lien within sixty (60) days of the request, it shall be liable for court costs in any action to remove the lien.

#### History

Acts 1972, ch. 762, § 13; 1973, ch. 368, § 3; 1974, ch. 484, § 3; T.C.A., § 67-6028; Acts 1986, ch. 799, § 2; 1999, ch. 162, § 2; 2014, ch. 854, § 6.

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**Tenn. Code Ann. § 67-1-102****Copy Citation**

Current through 2017 Regular Session (Chapter 493).

**Tennessee Code Annotated** **Title 67 Taxes And Licenses** **Chapter 1 General Provisions** **Part 1 Miscellaneous Provisions****67-1-102. Powers and duties of commissioner and department of revenue.**

**(a)** The commissioner has the powers and shall perform the duties conferred and imposed in this chapter in addition to such other powers and duties as may be conferred and imposed upon the commissioner by law. The commissioner is vested with power to prescribe rules and regulations not inconsistent with law and to prepare such forms as the commissioner may deem proper for the administration of the duties of the commissioner's office.

**(b)** The department has the power to:

- (1)** Administer the assessment and collection of all state taxes, except those for which responsibility is expressly conferred by statute upon some other officer or agency;
- (2)** Administer the assessment and collection of privilege taxes;
- (3)** Receive state revenues collected by county officials and make and retain records of such receipts;
- (4)** Investigate the tax systems of other states, and formulate and recommend to the governor such legislation as may be deemed expedient to prevent evasion of taxes, secure just and equitable taxation and improve the system of taxation in the state;
- (5)** Examine, at any and all times, the accounts of any private corporation, institution, association or board receiving appropriations from the general assembly;
- (6)** Require a complete record of the officers, assistants and employees appointed by the commissioners of the various departments, and require their salaries to be in conformity with the scale authorized;
- (7)** Procure from any department or agency of the state, or any of its political subdivisions, a copy of the complete record maintained by it of any convictions for violation of any criminal laws by any person who has made application to the department for employment, for the exclusive use of the department in screening the applicant to determine suitability for an appointment in the department;
- (8)** Compromise tax liabilities upon such terms as, in the commissioner's opinion, may seem to be in the best interests of the state; provided, that either the comptroller of the treasury or the attorney general and reporter may require that such compromises or any class of such compromises be subject to the comptroller's or attorney general's prior review and written approval. The commissioner may enter into agreements in connection with the compromises as may be necessary to effectuate the purposes of this subsection (b);
- (9)** Issue letter and revenue rulings at its discretion. A reasonable fee, not to exceed ten thousand dollars (\$10,000) for expedited rulings requested pursuant to § 67-1-109(d) and not to exceed five hundred dollars (\$500) for all other rulings, may be set and prescribed by the commissioner for issuing revenue and letter rulings; and
- (10)** Enter into a contract to participate in the multistate tax commission joint audit program.

**(c)** If a taxpayer challenges an assessment of taxes levied by local government that has been paid to the department, the commissioner shall notify the appropriate agencies of local government of such challenge, if the local amount in dispute exceeds twenty-five thousand dollars (\$25,000) per county or city.

**History**

Acts 1921, ch. 113, § 2; 1923, ch. 7, §§ 12, 19, 24; 1923, ch. 106, § 1; Shan. Supp., §§ 373a44, 373a56, 809a8; Code 1932, §§ 269, 1478; Acts 1933, ch. 92, § 1; 1937, ch. 33, §§ 50, 51; 1937, ch. 291, § 1; 1945, ch. 57, § 1; 1947, ch. 17, § 3; C. Supp. 1950, §§ 255.50, 255.51 (Williams, §§ 255.53, 255.54, 269); modified; impl. am. Acts 1959, ch. 9, § 14; Acts 1965, ch. 5, § 1; 1965, ch. 154, § 1; 1970, ch. 500, § 2; 1970, ch. 559, § 4; 1973, ch. 151, § 1; 1973, ch. 368, § 1; 1973, ch. 373, § 1; 1977, ch. 106, § 1; 1978, ch. 531, § 1; 1978, ch. 599, § 1; 1980, ch. 460, § 1; 1981, ch. 34, § 1; 1983, ch. 148, § 1; T.C.A. (orig. ed.), §§ 4-305, 4-306, 67-101, 4-3-1903; Acts 1985, ch. 214, § 1; 1988, ch. 562, § 3; 1989, ch. 273, § 1; 2009, ch. 530, § 95; 2011, ch. 449, § 1; 2014, ch. 854, § 1.

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**Tenn. Code Ann. § 67-1-1702**

**Copy Citation**

Current through 2017 Regular Session (Chapter 493).

[Tennessee Code Annotated](#) [Title 67 Taxes And Licenses](#) [Chapter 1 General Provisions](#) [Part 17 Disclosure of Tax Returns and Tax Information](#)

**67-1-1702. Confidentiality.**

**(a)** Notwithstanding any law to the contrary, returns, tax information and tax administration information shall be confidential and, except as authorized by this part, no officer or employee of the department or of any office of a district attorney general or any state or local law enforcement agency, and no other person, or officer or employee of the state, who has or had access to such information shall disclose any such information obtained by such officer or employee in any manner in connection with such officer's or employee's service as an officer or employee, or obtained pursuant to this part, or obtained otherwise.

**(b)** Notwithstanding any other law to the contrary, the confidentiality and disclosure of any record or document pertaining to a motor vehicle registration or motor vehicle title for which the department has responsibility under title 55, chapters 1-6, title 65, chapter 15, or any other applicable statute shall be controlled by title 55, chapter 25.

**(c)** This part does not apply to any record, document, or other information pertaining to a tax on the privilege of occupancy in a hotel imposed by a city, town, or county pursuant to an ordinance, resolution, or private act.

**History**

Acts 1977, ch. 152, § 1; T.C.A., § 67-132; Acts 2000, ch. 982, § 40; 2007, ch. 484, § 110; 2013, ch. 400, § 1; 2016, ch. 796, § 5.

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