

Metropolitan Government of Nashville and Davidson County



**MUSEUM PRIVILEGE
TAX**
Metropolitan Code of
Law 5.16.055

Metro Nashville Finance Department
P.O. Box 196300
Nashville, TN 37219-6300

Jennifer.Pedginski@Nashville.gov
Telephone 615-880-1702
Fax 615-862-6109

Reporting Month _____

Year _____

Mailing Name

Business Name

Mailing Address

Business Address

City State Zip Code

City State Zip Code

Owner's Name

E-MAIL ADDRESS

1. Gross Receipts for the MONTH x 5% \$ _____

COMPUTATION OF INTEREST AND PENALTY FOR DELINQUENT RETURN:

2. INTEREST @ 8% PER ANNUM..... \$ _____

3. PENALTY @ 1% PER MONTH \$ _____

4. TOTAL INTEREST & PENALTY (LINES 2 & 3).....\$ _____

TOTAL TAX DUE TO NASHVILLE
(Line 1 if NOT DELINQUENT; Line 1 plus line 4 if DELINQUENT)..... \$ _____

RETURN AND REMITTANCE MUST BE POSTMARKED ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE MONTH FOR WHICH THE REPORT IS SUBMITTED

Remittance Payable by ACH To:
**METRO Nashville Concentration
Account**

Mail remittance with return to:
METRO NASHVILLE
FINANCE DEPARTMENT
P.O. BOX 196300

NASHVILLE, TN 37230-6300

Under the penalties for perjury prescribed by law, I swear (or affirm) that this return (including any related schedules, statements and other documents) is, to the best of my belief and knowledge, a true, correct and complete return.

SIGNED _____ TITLE _____ DATE _____

Please make copy of this form for your records

Rules and Regulations for the Museum Privilege Tax

Davidson County Clerk
The Metropolitan Government of Nashville and Davidson County

Effective: [], 2023

Approved by the Metropolitan Council: [], 2023; Resolution No. RS2023-_____

AUTHORITY: Pursuant to the Local Tourism Development Zone Business Tax Act, Tenn. Code Ann. § 67-4-3001, *et seq.*, and Chapter 5.16 of the Metropolitan Code of Laws, the Metropolitan Government has declared it to be a privilege the making of sales by engaging in any business or business activity at a privately owned or operated museum principally dedicated to the preservation of cultural heritage, achievements, and contributions of minority artists, musicians, composers, or other fine arts practitioners located within the Tourism Development Zone, to wit the National Museum of African American Music, and that a privilege tax in the amount of five percent (5%) shall be levied upon the sales price of tangible personal property and services sold at the Museum.

To the extent not covered by the Local Tourism Development Zone Business Tax Act or the Metropolitan Code of Laws, these Rules and Regulations shall govern the collection, remittance, and expenditures of the Tax and Tax Proceeds.

1. DEFINITIONS.

“Act” shall mean the Local Tourism Development Zone Business Tax Act, Tenn. Code Ann. § 67-4-3001, *et seq.*

“County Clerk” shall mean the Davidson County Clerk or the department or entity designated to collect the Tax on behalf of the County Clerk.

“Eligible Costs” shall mean “cost” as defined in the Act at Tenn. Code Ann. § 67-4-3002(3) and Tenn. Code Ann. § 7-88-103(3).

“Museum” shall mean the National Museum of African American Music or any successor entity that qualifies as a privately owned or operated museum as defined in the Act.

“Tax” shall mean the privilege tax authorized pursuant to Chapter 5.16 of the Metropolitan Code of Laws and the Act.

“Tax Proceeds” shall mean the gross amount of the Tax remitted to the County Clerk by the Museum.

“Tourism Development Zone” shall mean the Music City Center Tourism Development Zone as originally established by Resolution No. RS2009-603.

Terms not defined herein shall have the meanings as ascribed in the Act.

2. **COLLECTION.**

(a) The Museum shall apply the Tax on all tangible personal property and services sold at the Museum as required by the Act. The Museum may invoice the Tax as a separate item and pass along the cost to its customers.

(b) On or before the twentieth (20th) day of each month, the Museum shall remit to the County Clerk the full amount of the Tax owed for the immediately preceding month. The Museum shall report the Tax on the form(s) prescribed and provided by the County Clerk, which may be in electronic format. Such form(s) and payment must be received by the County Clerk or postmarked by the due date. For month(s) in which no goods or services are sold and no Tax is accordingly collected, the Museum shall still be required to file a form.

(c) Failure to remit the full amount of the Tax and/or submit the form by the twentieth (20th) day of each month shall cause the Tax to be delinquent. The County Clerk shall have such remedies provided at law to enforce and collect such delinquencies.

3. **RECORDS.**

The Museum shall keep and preserve suitable records, including such documentation as the County Clerk may reasonably require, from which the County Clerk can determine the liability of the Museum for the Tax. Upon request, such records shall be open to examination and inspection by the County Clerk.

4. **DISPOSITION OF TAX PROCEEDS.**

Within thirty (30) days of each monthly receipt by the County Clerk of the Tax, the Metropolitan Government shall remit back to the Museum the Tax Proceeds which the Museum shall only expend on Eligible Costs as defined by the Act. Upon request, and on such intervals as established by the County Clerk, an authorized official of the Museum shall be required to certify and provide supporting documentation to the County Clerk that the Tax Proceeds have been expended solely on the Eligible Costs. The Museum shall keep and preserve suitable records to establish its compliance with this provision, such records being open to examination and inspection by the County Clerk upon request.

5. **ADMINISTRATION.**

Pursuant to Ordinance No. BL2022-1506, the County Clerk has designated the Metropolitan Department of Finance to collect, process, and remit the Tax on behalf of the County Clerk. Accordingly, the Department of Finance has all requisite authority to act on the County Clerk's behalf with regard to matters involving the Tax.

6. **RESERVATION OF RIGHTS.**

The remedies or procedures prescribed herein by these Rules and Regulations are not exhaustive and shall be cumulative to any other remedies or procedures available at law to the County Clerk for the administration, collection, remittance, or enforcement of the Privilege Tax.