



REP Tools and Forecasting

TGFOA October 2020

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REVENUE UPDATE

Two Important pieces of Legislation will be enacted this Fiscal year and will impact the collections seen by local governments.

Public Chapter 646 - Marketplace Facilitator - effective October 2020

Public Chapter 787-Short-term rental unit marketplace-effective Jan. 2021

Public Chapter 646

Public Chapter 646 - Marketplace Facilitator

effective October 2020

- requires marketplace facilitators that make or facilitate more than \$500,000 in sales to Tennessee customers during the previous 12-month period to collect and remit Tennessee sales tax on sales made by third-party sellers to Tennessee customers.

<https://www.tn.gov/content/tn/revenue/tax-resources/legal-resources/legislative-summaries/2020-legislative-summaries.html>

Public Chapter 787

Public Chapter 787- Hotel Occupancy Tax

effective Jan. 2021

- requires short-term rental unit marketplaces to collect local occupancy taxes for short-term rental units secured through the marketplace and remit the tax to the Department of Revenue monthly. Short-term rental units are residential dwellings rented for less than 30 days, excluding hotels and bed and breakfasts.
- This public chapter also requires that local governments report their occupancy tax rates to the Department annually and any time the rate is changed. The Department will make these rates publicly accessible.

Revenue External Portal –TR3

TR3 completed the Fourth and Final Rollout of taxes on May 2020

Revenue External Portal created to give local governments access to current and historical data

Of the ninety five counties 99% access the REP on a regular basis

Of the 345 cities receiving state shared tax revenue only about 30% access the REP on a regular basis

REVENUE EXTERNAL PORTAL

Have you ever not received your direct deposit transmittal from Edison for your state shared tax allocation ?

Using these simple steps you can get the same information from the REP

The screenshot displays the Revenue External Portal interface. At the top, there is a navigation bar with the title "Revenue External Portal" and links for "Settings", "Help", and "Log Off". Below this is a "Customer" section with a home icon. The user profile is identified as "Government" with a redacted name. The "Alerts" section shows a checkmark and the text "There are no alerts". A "Reports" section lists several options:

- Revenue Collection**: Summary of local collections received, attributed to your jurisdiction.
- Sales Collections By Situs**: Detail view of Sales collections in a particular situs.
- Sales Taxpayers by Situs**: List of Sales taxpayers registered with the Department of Revenue in the selected situs code.
- Business Taxpayers by Situs**: List of business taxpayers registered with the Department of Revenue in the selected situs code.
- Business Tax Line Items**: Business tax return line item details by jurisdiction.
- Coal/Mineral Taxpayer By Situs**: Detail view of Coal and Mineral Severance collections in a particular situs.
- View Letters**: View Letters

At the bottom, a note states: "Local Government portal users should contact Financial Control at 615-532-8944 for any questions."

REP – REVENUE SUMMARY

The screenshot shows the 'City/County Clerk Monthly Summary' web application. At the top, there is a navigation bar with a hamburger menu, the title 'City/County Clerk Monthly Summary', and links for 'Settings', 'Help', and 'Log Off'. Below the navigation bar is a breadcrumb trail: 'Customer > City/County Clerk Monthly Summary'. A warning message with a triangle icon states: 'If you are looking for historical data reports for periods prior to May 2018 for business tax and March 2017 for sales tax, please go to the Business Intelligence Portal and use your existing login information.' Below the message are two dropdown menus: 'Month' (set to '08 - August') and 'Year' (set to '2020'), followed by a blue 'Search' button. To the right of the search area is an 'Export' button. Below these elements is a table with a 'Filter' dropdown and three columns: 'Collected In', 'Collections Type', and 'Amount'.

Collected In	Collections Type	Amount
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Choose the collection month needed; the collection month is the month previous to the date of your payment.

REP – REVENUE SUMMARY

Month:
 Year:

[Export](#)

Filter		
Collected In	Collections Type	Amount
[REDACTED]	Local Option - DOR Admin Fee	20,453.82
[REDACTED]	Local Option	-1,818,117.50
[REDACTED]	Business Tax	-33,395.87
[REDACTED]	Hall Income Tax	-16,471.58
[REDACTED]	Gasoline 3 Cent	-3,888.60
[REDACTED]	Gasoline 1989 Increase	-2,098.62
[REDACTED]	Gasoline And Motor Fuel	-13,602.95
[REDACTED]	Motor Fuel Improve Act	-6,852.10
[REDACTED]	Petroleum Special	-1,397.82
[REDACTED]	TV Telecom	-3,147.36
[REDACTED]	Liquor by the Drink	-8,801.00
[REDACTED]	State Sales	-70,955.08
12 Rows		-1,958,274.66

REVENUE EXTERNAL PORTAL -LETTERS

The letters provided to State Auditors during review for business and local option tax are available through the REP

The screenshot displays the Revenue External Portal (REP) interface. At the top, the header reads "Revenue External Portal" with navigation links for "Settings", "Help", and "Log Off". Below the header, the user is identified as "Customer" and "Government". The "Alerts" section shows "There are no alerts". The "Reports" section lists several options: "Revenue Collection", "Sales Collections By Situs", "Sales Taxpayers by Situs", "Business Taxpayers by Situs", "Business Tax Line Items", and "Coal/Mineral Taxpayer By Situs". The "View Letters" button is highlighted in yellow. A footer note states: "Local Government portal users should contact Financial Control at 615-532-8944 for any questions."

REVENUE EXTERNAL PORTAL -LETTERS

≡ Letters

Customer > Letters

Letters

Filter

Sent	Type	For	Id	N
17-Sep-2020	Business Tax Allocations	Pseudo Federal Employ...	**_***2019	D
17-Sep-2020	Business Tax Allocations	Pseudo Federal Employ...	**_***2019	D
17-Sep-2020	County Local Option	Pseudo Federal Employ...	**_***2019	D
18-Aug-2020	County Local Option	Pseudo Federal Employ...	**_***2019	D

REVENUE EXTERNAL PORTAL-SITUS REPORT

Remember the days of having to send the State a request for a situs report- these are now at your fingertips

For both Sales tax and Business tax

Sales Tax- follow these simple instructions

The screenshot displays the Revenue External Portal interface. At the top, there is a navigation bar with the title "Revenue External Portal" and links for "Settings", "Help", and "Log Off". Below this is a "Customer" section with a home icon. The main content area shows a user profile for "Government" with a redacted name and an "Alerts" section indicating "There are no alerts". The "Reports" section is highlighted and contains the following items:

- Revenue Collection**: Summary of local collections received, attributed to your jurisdiction.
- Sales Collections By Situs**: Detail view of Sales collections in a particular situs.
- Sales Taxpayers by Situs**: List of Sales taxpayers registered with the Department of Revenue in the selected situs code. (This item is highlighted in yellow in the original image)
- Business Taxpayers by Situs**: List of business taxpayers registered with the Department of Revenue in the selected situs code.
- Business Tax Line Items**: Business tax return line item details by jurisdiction.
- Coal/Mineral Taxpayer By Situs**: Detail view of Coal and Mineral Severance collections in a particular situs.
- View Letters**: A link to view letters.

At the bottom of the portal, a note states: "Local Government portal users should contact Financial Control at 615-532-8944 for any questions."


REVENUE EXTERNAL PORTAL – SALES SITUS REPORT

Sales Taxpayers By Situs Settings Help Log Off

Customer > Sales Taxpayers By Situs

Parameters

Parameters Generate

 If you are looking for historical data reports for periods prior to May 2018 for business tax and March 2017 for sales tax, please go to the [Business Intelligence Portal](#) and use your existing login information.

Situs

Sales Taxpayers By Situs Settings Help Log Off

Customer > Sales Taxpayers By Situs

Parameters **Results²⁹**

Sales Taxpayers By Situs Filter Export

Location Id	Doing Business As	Location Address	Zip Code
1001093366	ARETE FINE CHOCOLATE	172 COLLEGE STREET SPENCER TN 38585	385850000
0106825018	BONNIE'S FLOWERS AND GIFTS	90 SPARTA ST SPENCER TN 38585-3037	385853037
0104754054	CAMCAR, LLC	502 INDUSTRY DR SPENCER TN 38585-3503	385853503
0100004166	CREATIVE FLOWERS & GIFTS	226 COLLEGE ST SPENCER TN 38585-3214	385853214
0104765613	DOLLAR GENERAL STORE #10556	15516 ST HWY 111 SPENCER TN 38585	385850000
0101312205	HASTINGS & SONS LUMBER CO	87 I B MAYNARD ST SPENCER TN 38585-3644	385853644
1001220009	HIGHLAND RIM RETREATS LLC	125 TROUT HILL RD OFC SPENCER TN 38585-4181	385854181
0106893945	J & K AUTO SALES	300 HALE ST SPENCER TN 38585-3427	385853427
0106717760	J & S HOME & ACCESSORIES, LLC	207 MCCOY ST SPENCER TN 38585-3233	385853233

REVENUE EXTERNAL PORTAL-BUSINESS TAX SITUS REPORT

Revenue External Portal Settings Help Log Off

Customer

Government Alerts

There are no alerts

Reports

- Revenue Collection: Summary of local collections received, attributed to your jurisdiction.
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- Sales Taxpayers by Situs: List of Sales taxpayers registered with the Department of Revenue in the selected situs code.
- Business Taxpayers by Situs**: List of business taxpayers registered with the Department of Revenue in the selected situs code.
- Business Tax Line Items: Business tax return line item details by jurisdiction.
- Coal/Mineral Taxpayer By Situs: Detail view of Coal and Mineral Severance collections in a particular situs.
- View Letters

Local Government portal users should contact Financial Control at 615-532-8944 f

Business Taxpayers By Situs Settings Help Log Off

Customer > Business Taxpayers By Situs

Parameters Results 29,853

Business Taxpayers By Situs Filter Export

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Location Id	Doing Business As	Location Address	Zip Code	Account Type	Classification Type	Class Situs	SITUS
1000318300	"HELP ALL"	3242 SPEARS RD NASHVILLE TN 37207-2464	372072464	Business Tax	3		1901
1000251544	"O" GALLERY	1305 CLINTON ST STE 120 NASHVILLE TN 37203-2898	372032898	Business Tax	3		1901
0100731308	"THE BEAR BROKER" (STUFFED ANIMA	2744 OLD LEBANON RD NASHVILLE TN 37214-2523	372142523	Business Tax	3		1901
1000315558	"WILL DO"CUSTODIAL SERVICE	4319 ASHLAND CITY HWY NASHVILLE TN 37218-2401	372182401	Business Tax	3		1901
1000366939	#12 KUICK CAB	5800 MAUDINA AVE APT N3 NASHVILLE TN 37209-3130	372093130	Business Tax	3		1901
1001270680	#1817 WFC NASHVILLE DICKERSON	3138 DICKERSON PIKE NASHVILLE TN 37207-2932	372072932	Business Tax	5A		1901
0106365079	#7112 SPEEDWAY LLC	2600 GALLATIN PIKE NASHVILLE TN 37216-3740	372163740	Business Tax	1D		1901
0101091945	#800 WFC NASHVILLE	925 GALLATIN AVE STE 104 NASHVILLE TN 37206-3212	372063212	Business Tax	5A		1901
0101091954	#815 WFC NASHVILLE WEST	5416 CHARLOTTE AVE NASHVILLE TN 37209-3004	372093004	Business Tax	5A		1901

For business tax- use these steps

REP- BUSINESS TAX DATA

Revenue External Portal

Customer

Government

Alerts

There are no alerts

Reports

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- View Letters

Local Government portal users should contact Financial Control at 615-532-8944 for any questions.

This report gives you the financial detail of a filed business tax return.

Business Tax Line Items

Customer > Business Tax Search > Business Tax Line Items

Results³

Business Name (Doing Business As)	Legal Name	Location Street	Location Zip	Gross Sales	Deductions	Taxable Gross	Property Tax	Tax Due
PLATINUM POOLS, INC.	PLATINUM POOLS, INC.	1160 TOPSIDE RD	377775503	3,125,548.00	924,931.00	2,200,617.00	195.00	2,006.00
RYAN STEEL INC.	RYAN STEEL, INC.	6701 BAUM DR	379197361	0.00	0.00	0.00	0.00	22.00
GRAY HODGES CORPORATION	GRAY HODGES CORPORATION	724 BRENDA LN	377012123	8,373,274.00	147,896.00	8,225,378.00	509.00	7,717.00
3 Rows								9,745.00

Name, address, Gross Sales, Deductions, Taxable Gross, Property tax , &Tax Due

REP- Sales Tax Data

The screenshot shows the 'Revenue External Portal' interface. At the top, there is a navigation bar with 'Settings', 'Help', and 'Log Off' options. Below this is a 'Customer' header. The main content area is divided into two sections: 'Government' and 'Alerts'. The 'Government' section shows a redacted area. The 'Alerts' section displays a checkmark and the text 'There are no alerts'. Below these sections is a 'Reports' section with a list of report options, each with a brief description:

- Revenue Collection**: Summary of local collections received, attributed to your jurisdiction.
- Sales Collections By Situs**: Detail view of Sales collections in a particular situs. (This option is highlighted in yellow in the original image.)
- Sales Taxpayers by Situs**: List of Sales taxpayers registered with the Department of Revenue in the selected situs code.
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- Business Tax Line Items**: Business tax return line item details by jurisdiction.
- Coal/Mineral Taxpayer By Situs**: Detail view of Coal and Mineral Severance collections in a particular situs.
- View Letters**

At the bottom of the page, there is a note: 'Local Government portal users should contact Financial Control at 615-532-8944 for any questions.'

For counties you have access to all situs in your county
For cities you have access to your situs

The screenshot shows the 'City/County Clerk Month Detail' page. It features a navigation bar with 'Settings', 'Help', and 'Log Off' options. Below the navigation bar is a breadcrumb trail: 'Customer > City/County Clerk Month Detail'. The main content area contains a form with the following fields:

- Month**: A dropdown menu with '02 - February' selected.
- Year**: A dropdown menu with '2020' selected.
- Collections Type**: A dropdown menu with 'Local Option' selected.
- Situs**: A dropdown menu that is currently empty.

A blue 'Search' button is located to the right of the 'Situs' dropdown.

REP- Sales Tax Data

Export

Filter

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Location Id	Name	Address	Filing Period	Amount
	Annexation			203.20
	365 RETAIL MARKETS LLC		31-Jan-2020	-275.09
	500 DEGREES LLC		31-Jan-2020	-1.19
	ACCELERATED CARE PLUS LEASING, INC.		31-Jan-2020	-3.12
	ACORN MEDIA GROUP INC		31-Jan-2020	-2.54
	ADVANCE MCS ELECTRONICS INC		31-Jan-2020	-1.66
	AMC PREMIERE LLC		31-Jan-2020	-0.39
	AMERICAN BIBLE SOCIETY		31-Jan-2020	-3.91
	ARTFUL HOME LLC		31-Jan-2020	-2.05
	ASHRO INC		31-Jan-2020	-24.81

All reports shown can be exported into excel



Putting this
information to use

Overview

- What can I do with this?
- First Steps
- Trend Analysis
- Year over year changes
- Top “X” taxpayers
- Other Information

Specific Topics

- First Steps
- Trend Analysis
- Year over year changes
- Top “X” taxpayers

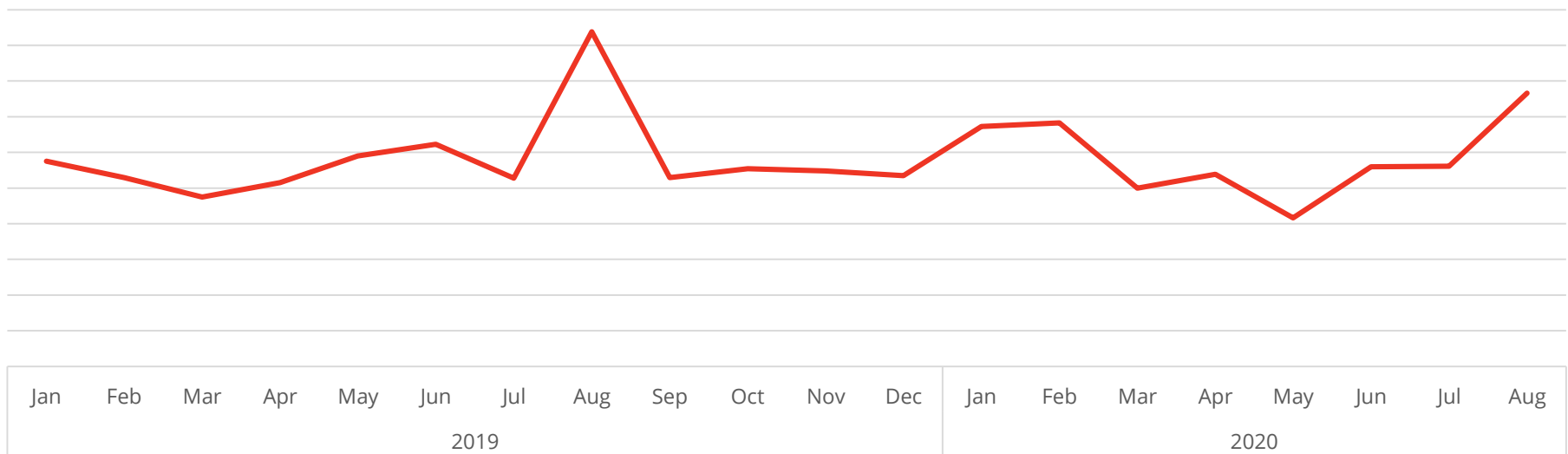
First Steps

- Download monthly files
- Create a data set
 - Combine monthly data into one file
 - Allows for aggregation/disaggregation
- Takes some time initially, but will be much easier to keep up once established

Trend Analysis

- General direction of change
- Seasonality
 - Especially for different types of collections

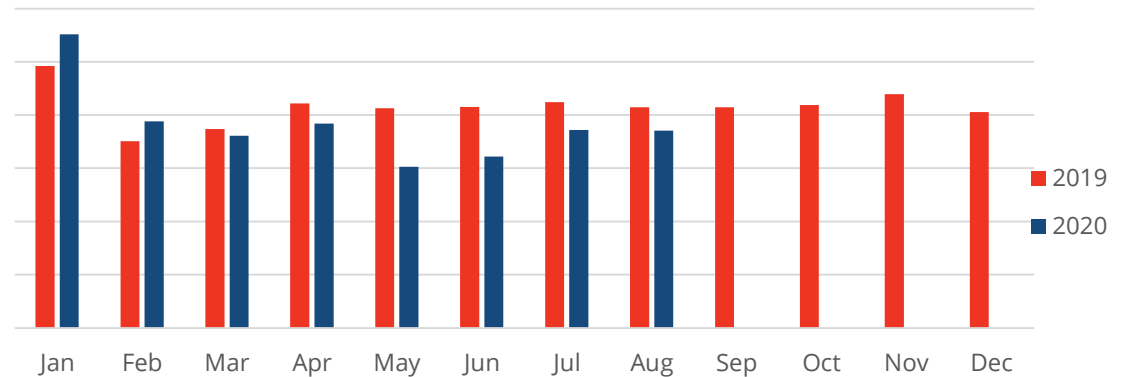
Total Collections by Month



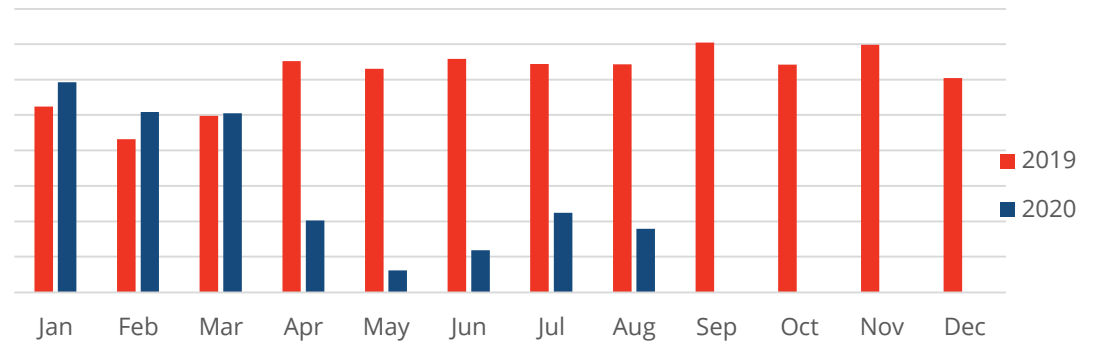
Year/Year Changes

- Separate by collections type
- Compare to same months previous years
- Account for rate changes, etc.

Local Option Collections by Month



LBD Collections by Month



Top “X” Taxpayers

- In nearly every case, a relatively small number of Taxpayers will account for a significant proportion of revenue
- “X” will depend on your specific situation - Follow the money

Other DOR data

- <https://www.tn.gov/revenue/tax-resources/statistics-and-collections.html>
- Monthly data for collections at the state and county level
 - Allows for some comparison to other locations and the state as a whole
 - Remember timing differences!
 - The month in our collections reports are the month that the state collected the revenue, which is not the same as the month in which it is distributed to local governments.