

REQUESTING REFUND OF TAXES ERRONEOUSLY PAID TO THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

All requirements must be met before refund request is approved. Additional documents may be required.

- Refunds will only be paid within one year from date of payment.
- Notarized Affidavit (contact Collections Office for form)
- Proof of payments from registered marketplace.
- Proof of duplicate payments to Metro Collections (e.g.) (Canceled checks).
- Breakdown of payments, including month/year and paid amount.

Remit all documents to the Metro Collections Office @ Collections.office@nashville.gov

*Tennessee House Bill 1830: Local Occupancy Tax Collections for registered marketplaces began on January 1, 2021, with collections starting on the February 20, 2021 due date. For more information, go to the Tennessee Department of Revenue's website on Local Occupancy Tax.

Per T.C.A. 67-1-707 (which is referenced by TCA 7-4-108 that deals w/ Metro's tourism taxes):

(a) The county clerks of the various counties are also authorized and empowered to settle and adjust with taxpayers all errors and double assessments of county taxes erroneously or illegally collected by them and to direct the refunding of the taxes. **Any claim for such refund by the county of taxes or revenue alleged to have been erroneously or illegally paid shall be filed with the county clerk, supported by proper proof within one (1) year from the date of payment; otherwise, the taxpayer shall not be entitled to a refund and the claim for refund shall be barred.**

(b) Subsection (a) also applies to municipalities and municipal taxpayers; provided, however, that in the case of claims made for refund of municipal taxes, the duties, obligations, and responsibilities of the county clerk described in subsection (a) shall be performed by the city recorder, city clerk, or director of finance of the municipality acting under the direction and authority of the mayor or city manager.