



Jason E. Mumpower, Comptroller of the Treasury

March 27, 2024

Comptroller's Office Begins Studying Retail Accountability Program

The Tennessee Comptroller's Office is looking for feedback as it begins to study the effectiveness and efficiency of Tennessee's Retail Accountability Program (RAP).

The RAP was created by the General Assembly in 2012 to improve sales tax compliance among retailers of beer and tobacco products. The program has since been expanded to include nonalcoholic beverages, soft drinks, candy, and certain nonperishable foods.

The program identifies retailers that underreport, either willfully or accidentally, the amount of sales taxes collected and remitted to the state. The Tennessee Department of Revenue compares reported sales of wholesalers to retailers and audits retailers that do not address noncompliance.



From fiscal years 2013-2023, the state has collected \$36,587,304 in revenue as a result of the program.

The Comptroller's Office of Research and Education Accountability (OREA) has released a legislative brief which provides an overview of the program. The Comptroller's Office will release a more in-depth review in November 2024.

If you are a wholesaler or retailer of RAP goods (such as beer, tobacco, nonalcoholic beverages, candy, and snacks) and you receive a survey by email in the coming weeks, we invite you to share your thoughts on the program by completing the survey. If you are interested in receiving the survey or wish to share your comments via email, please reach out to OREAmail@cot.tn.gov.

To read the legislative brief overview, please visit the Comptroller's website at: tncot.cc/orea.

Follow us on X/twitter [@TNCOT](https://twitter.com/TNCOT) and Instagram [@tncot](https://www.instagram.com/tncot)

Media contact: John Dunn, Director of Communications, 615.401.7755 or john.dunn@cot.tn.gov

