

**RULES  
OF  
THE DEPARTMENT OF REVENUE**  
927 Andrew Jackson State Office Building  
Nashville, Tennessee 37219

**Chapter**

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## **ADMINISTRATIVE HISTORY**

Original chapters 1320-01-01 through 1320-06-16 were certified on June 7, 1974, under Chapter 491 of the Public Acts of 1974 as rules in effect when Chapter 491 became effective. The Administrative History following each rule gives the date on which the rule was certified and the date on which the rule was filed and its effective date, if promulgated after March 11, 1974. The Administrative History after each rule also shows the date of any amendments or repeals.

Amendments to rules 1320-06-01-.03, 1320-06-01-.07, 1320-06-01-.10, 1320-06-01-.12 through 1320-06-01-.16, 1320-06-01-.19 through 1320-06-01-.22 and 1320-06-01-.24 filed August 13, 1974; effective September 12, 1974.

Rule 1320-06-01-.32 filed August 21, 1974; effective September 20, 1974.

Amendments to rules 1320-04-01-.04, 1320-04-01-.05, 1320-04-01-.12, 1320-04-01-.14, 1320-04-05-.11, 1320-04-05-.30 and 1320-04-05-.60 filed August 28, 1974; effective September 27, 1974.

Amendments to rules 1320-07-03-.01, 1320-07-03-.03 and 1320-07-03-.04 filed October 28, 1974; effective November 28, 1974.

Amendments to rules 1320-04-04-.02 and 1320-06-01-.22 filed October 1, 1974; effective October 31, 1974.

Repeal of rule 1320-04-06-.01 filed October 1, 1974; effective October 31, 1974.

Amendments to rules 1320-07-01-.01 through 1320-07-01-.08 filed February 19, 1975; effective March 21, 1975.

Amendments to rules 1320-04-03-.01 through 1320-04-03-.13 filed April 30, 1975; effective May 30, 1975.

Amendment to rule 1320-04-01-.15 filed October 15, 1975; effective November 14, 1975.

Amendment to rule 1320-05-01-.44 filed December 2, 1975; effective January 1, 1976.

Rule 1320-05-01-.44 suspended February 11, 1976.

Rule 1320-04-04-.05 filed June 23, 1976; effective July 23, 1976.

Amendments to rules 1320-06-16-.01 through 1320-08-16-.05 filed July 26, 1974; effective August 26, 1974.

Rules 1320-01-01-.03 through 1320-1-1-.28 filed August 14, 1976; effective September 13, 1976.

Amendment to rule 1320-02-01-.40 filed September 14, 1976; effective August 26, 1976.

Amendment to rule 1320-07-07-.02 filed September 9, 1976; effective October 9, 1976.

Amendments to rules 1320-08-05-.01 through 1320-08-05-.03 and 1320-08-05-.05 filed September 15, 1976; effective October 15, 1976.

Repeal of rule 1320-07-10-.03 filed September 9, 1976; effective October 9, 1976.

Rule 1320-03-02-.13 filed November 29, 1976; effective December 29, 1976.

Chapter 1320-08-17 filed December 15, 1976; effective January 14, 1977.

Rule 1320-05-01-.12 filed December 28, 1976; effective January 27, 1977.

Chapter 1320-04-02 and 1320-04-06 consist of rules previously included in the rules of the Alcoholic Beverage Commission in Chapter 0100-02 and 0100-03, respectively. The rules were transferred to this department for reasons of convenience and propriety. The substance or effectiveness of the rules or the amendments thereto has not been affected by this transferal.

Amendment to rule 1320-04-02-.04 filed September 14, 1976; effective October 14, 1976.

Amendments to rules 1320-04-02-.01 through 1320-04-02-.06 filed November 29, 1976; effective December 29, 1976.

Amendments to rules 1320-02-06-.02 and 1320-04-06-.04 filed June 4, 1974; effective July 4, 1974.

Repeal of rules 1320-06-01-.01 through 1320-06-01-.32 and new rules 1320-06-01-.01 through 1320-06-01-.37 filed July 22, 1977; effective August 22, 1977.

Amendment to rule 1320-05-01-.74 filed April 28, 1977; effective October 1, 1977.

Amendments to rules 1320-04-02-.02 and 1320-04-02-.06 filed December 15, 1977; effective January 16, 1978.

Rule 1320-05-01-.13 filed January 17, 1978; effective February 17, 1978.

Rule 1320-01-01-.29 filed March 20, 1978; effective June 14, 1978.

Amendment to rule 1320-08-16-.04 filed April 25, 1978; effective July 14, 1978.

Amendments to rules 1320-04-05-.09, 1320-04-05-.12, 1320-04-05-.21, 1320-04-05-.27, 1320-04-05-.30 and 1320-04-05-.53 filed May 18, 1978; effective August 14, 1978.

Amendment to rule 1320-01-01-.02 filed September 11, 1978; effective December 28, 1978.

Amendments to rules 1320-04-06-.02 through 1320-4-6-.04 filed November 2, 1978; effective January 1, 1979.

Amendment to rule 1320-05-01-.11 filed October 16, 1978; effective January 29, 1979.

Amendment to rule 1320-05-01-.12 filed December 18, 1978; effective April, 2, 1979.

Amendments to rules 1320-08-01-16-.01 through 1320-08-16-.05 filed March 26, 1979; effective June 29, 1979.

Original rule 1320-04-07-.01 filed June 13, 1979; effective October 9, 1979.

Original rules 1320-04-06-.05 through 1320-4-6-.07 filed January 15, 1980; effective February 29, 1980.

Amendment to rule 1320-05-01-.36 filed February 7, 1980; effective March 23, 1980.

Rule 1320-04-08-.01 filed February 5, 1980; effective May 29, 1980.

Amendment to rule 1320-05-01-.36 filed February 7, 1980; effective May 29, 1980.

Original rule 1320-05-01-.14 filed April 24, 1980; effective July 29, 1980.

Amendment to rule 1320-04-05-.09 filed June 3, 1980; effective September 29, 1980.

Amendment to rule 1320-04-03-.08 filed October 30, 1980; effective January 28, 1981.

Amendment to rule 1320-04-08-.01 filed March 5, 1981; effective June 29, 1981.

Amendment to rule 1320-08-16-.04 filed January 22, 1982; effective April 29, 1982.

Amendment to rule 1320-04-08-.01 and new rule 1320-04-08-.02 filed July 29, 1982; effective October 13, 1982.

Repeal of rules 1320-04-01-.03 and 1320-04-01-.04 and new rules 1320-04-01-.03 and 1320-04-01-.04 filed February 7, 1983; effective May 16, 1983.

Amendments to rules 1320-05-01-.13, 1320-05-01-.15, 1320-05-01-.20, 1320-05-01-.26, 1320-05-01-.39, 1320-05-01-.41, 1320-05-01-.46, 1320-05-01-.47, 1320-05-01-.50, 1320-05-01-.51, 1320-05-01-.55, 1320-05-01-.79, 1320-05-01-.06, 1320-05-01-.11, and 1320-05-01-.12 filed March 3, 1983; effective June 15, 1983.

Repeal of rules 1320-05-01-.10, 1320-05-01-.45, 1320-05-01-.56 and 1320-05-01-.98 filed March 3, 1983; effective June 15, 1983.

Amendment to rule 1320-04-08-.01 filed March 5, 1981; effective June 29, 1981.

Amendment to rule 1320-08-16-.04 filed January 22, 1982; effective April 29, 1992.

Amendment to rule 1320-04-08-.01 and new rule 1320-04-08-.02 filed July 29, 1982; effective October 13, 1982.

Repeal of rules 1320-04-01-.03 and 1320-04-01-.04 filed February 7, 1983; effective May 16, 1983.

Rules 1320-04-01-.03 and 1320-04-01-.04 filed February 7, 1983; effective May 16, 1983.

Amendments to rules 1320-05-01-.13, 1320-05-01-.15, 1320-05-01-.20, 1320-05-01-.22, 1320-05-01-.16, 1320-05-01-.39, 1320-05-01-.41, 1320-05-01-.46, 1320-05-01-.47, 1320-05-01-.50, 1320-05-01-.51, 1320-05-01-.55, 1320-05-01-.79, 1320-05-01-.06, 1320-05-01-.11, and 1320-05-01-.12 filed March 3, 1983; effective June 15, 1983.

Repeal of rules 1320-05-01-.10, 1320-05-01-.45, 1320-05-01-.56 and 1320-05-01-.98 filed March 3, 1983; effective June 15, 1983.

Amendments to rules 1320-04-05-.09, 1320-04-05-.11, 1320-04-05-.13, 1320-04-05-.16, 1320-04-05-.34, 1320-04-05-.39, 1320-04-05-.40, 1320-04-05-.51, 1320-04-05-.52, 1320-04-05-.57, and 1320-04-05-.60 filed March 18, 1983; effective June 15, 1983.

Original chapter 1320-04-09 filed September 7, 1983; effective December 14, 1983.

Original chapter 1320-04-10 filed December 16, 1983; effective January 15, 1984.

Amendments to rules 1320-04-05-.05 and 1320-04-05-.61 filed October 11, 1983; effective January 16, 1984.

Amendments to rule 1320-05-01-.07 and original rules 1320-05-01-.15 through 1320-05-01-.27 filed May 18, 1984; effective June 17, 1984.

Amendments to rules 1320-07-04-.01, 1320-07-04-.04 and repeal of rules 1320-07-05-.01 through 1320-07-05-.04 filed July 18, 1984; effective October 14, 1984.

Amendments to rules 1320-06-01-.02, 1320-06-01-.04, 1320-06-01-.05, 1320-06-01-.08, 1320-06-01-.11, 1320-06-01-.12, 1320-06-01-.14, 1320-06-01-.15, 1320-06-01-.18 through 1320-06-01-.28, 1320-06-01-.30, 1320-06-01-.32 through 1320-06-01-.36 filed November 6, 1984; effective December 6, 1984.

Amendments to rules 1320-08-16-.01 through 1320-06-16-.05 filed September 7, 1984; effective December 14, 1984.

Repeal and new rule 1320-04-06-.01 filed January 29, 1985; effective April 16, 1985.

Amendments to rule 1320-04-06-.02 filed January 29, 1985; effective April 16, 1985.

Amendment to rule 1320-07-04-.01 and new chapter 1320-07-07 filed March 21, 1986; effective June 14, 1986.

Repeal of rules 1320-01-01-.03 through 1320-01-01-.28, 1320-02-01-.01 and 1320-04-04-.04; chapters 1320-08-01, 1320-08-04, 1300-08-06, 1320-08-08, 1320-08-12; and amendment to rules 1360-06-01-.23 and 1320-08-13-.13 by Public Chapter 575; effective July 1, 1986.

Amendment to rules 1320-05-01-.09, 1320-05-01-.23, 1320-05-01-.32, 1320-05-01-.48, 1320-05-01-.63, 1320-05-01-.68, 1320-05-01-.74, 1320-05-01-.89, 1320-05-01-.97, 1320-05-01-.100, 1320-05-01-.104, 1320-05-01-.107, 1320-05-01-.109, 1320-05-01-.111, and 1320-05-01-.112; repeal of rules 1320-05-01-.20, 1320-05-01-.60, 1320-05-01-.76, 1320-05-01-.92, 1320-05-01-.93 and 1320-05-01-.94 filed December 15, 1986; effective January 29, 1987.

Amendment to rule 1320-04-05-.16 filed March 17, 1987; effective June 29, 1987.

Amendments to rules 1320-04-05-.09, 1320-04-05-.20, 1320-04-05-.27, 1320-04-05-.29, 1320-04-05-.30, 1320-04-05-.32, 1320-04-05-.36 and 1320-04-05-.48 filed April 28, 1987; effective July 29, 1987.

New rules 1320-01-02-.01 and 1320-01-02-.02 filed April 28, 1987; effective July 29, 1987.

Amendment to rules 1320-04-06-.06 and 1320-04-06-.07 filed October 19, 1987; effective December 3, 1987.

Amendment to rules 1320-04-03-.12 filed January 29, 1988; effective April 27, 1988.

Amendment to rules 1320-03-02-.05, 1320-05-01-.103 and 1320-05-01-.106 filed February 17, 1988; effective May 29, 1988.

Amendment to rules 1320-04-05-.09, 1320-05-01-.115, 1320-05-01-.116, 1320-05-01-.118 through 1320-05-01-.120 and 1320-05-01-.122 filed June 1, 1988; effective September 28, 1988.

Amendment to rule 1320-01-02-.01 filed July 13, 1988; effective October 29, 1988.

Rule 1320-03-02-.05 repealed by Public Chapter 502; effective June 30, 1989.

Original chapter 1320-08-04-.01 through .06 filed March 9, 1989; effective June 28, 1989.

Original chapter 1320-08-06-.01 through .06 filed March 9, 1989; effective June 28, 1989.

Amendment to rule 1320-05-01-.74 filed June 2, 1989; effective July 17, 1989.

Original rule 1320-02-01-.01 filed June 22, 1989; effective September 27, 1989.

Repeal of rules 1320-02-01-.02, 1320-02-01-.05, 1320-03-01-.06, 1320-03-01-.09 through 1320-03-01-.11, 1320-03-01-.13, 1320-03-01-.14, 1320-03-01-.18, 1320-03-01-.19, 1320-03-01-.21 through 1320-03-01-.23, 1320-03-01-.27 through 1320-03-01-.33, 1320-03-01-.42 and 1320-03-01-.44 through 1320-03-01-.46 filed June 22, 1989; effective September 27, 1989.

Amendments to rules 1320-03-01-.03, 1320-03-01-.04, 1320-03-01-.07, 1320-03-01-.08, 1320-03-01-.12, 1320-03-01-.15 through 1320-03-01-.17, 1320-03-01-.20, 1320-03-01-.24 through 1320-03-01-.26, 1320-03-01-.34 through 1320-03-01-.41 and 1320-03-01-.43 filed June 7, 1989; effective September 27, 1989.

Amendment to rule 1320-04-03-.04 filed June 5, 1989; effective September 27, 1989.

New rule 1320-01-01-.03 filed November 13, 1989; effective January 1, 1990.

Amendment to rules 1320-04-10-.02 and 1320-04-10-.03 filed November 22, 1989; effective January 6, 1990.

Amendment to chapters 1320-07-08 (formerly 1320-08-16), 1320-08-02 and repeal of chapter 1320-08-11 filed February 5, 1990; effective March 25, 1990.

Amendment to rule 1320-05-01-.57 filed January 30, 1990; effective April 1, 1990.

Amendments to rules 1320-05-01-.09, 1320-05-01-.37, 1320-05-01-.51 and 1320-05-02-.01 through 1320-05-02-.03 and repeal of rule 1320-05-01-.88 filed February 14, 1990; effective April 1, 1990.

Original rule 1320-03-02-.05 filed February 23, 1990 effective April 9, 1990.

Amendments to rules 1320-04-08-.01, 1320-04-08-.02, 1320-06-01-.19, 1320-06-01-.21 and 1320-06-01-.37, repeal of rule 1320-03-01-.01 and original rule 1320-06-01-.38 filed March 9, 1990; effective April 23, 1990.

Repeal and new rule 1320-01-02-.02 and original rules 1320-01-02-.03 and 1320-01-02-.04 filed April 19, 1990; effective June 3, 1990.

Amendment to rule 1320-06-01-.08 filed April 5, 1990; effective July 29, 1990.

Amendments to rules 1320-04-01-.01, 1320-04-01-.12, 1320-04-02-.02 through 1320-04-02-.06, 1320-04-06-.02, and repeal of 1320-04-01-.02 filed June 27, 1990; effective August 11, 1990.

Original chapter 1320-08-01 and repeal and new chapter 1320-08-05 filed July 9, 1990; effective August 23, 1990.

Amendment to rule 1320-03-02-.14 filed May 11, 1990; effective August 29, 1990.

Amendment to rule 1320-04-06-.07 filed October 16, 1990; effective November 30, 1990.

Amendment to rule 1320-05-01-.23 filed November 1, 1990; effective February 27, 1991.

Amendment to rule 1320-06-01-.23 filed February 14, 1991; effective March 31, 1991.

Repeal of and new chapter 1320-07-08 filed May 7, 1991; effective June 21, 1991.

Repeal of rule 1320-05-01-.46 filed July 15, 1991; effective August 29, 1991.

Amendment to rule 1320-4-2-.01 and Original rules 1320-4-1-.07, 1320-4-2-.08 and 1320-5-1-.76 filed January 31, 1992; effective March 16, 1992.

Amendment to rule 1320-04-02-.02 filed May 7, 1992; effective August 29, 1992.

Original rule 1320-05-01-.27 filed July 6, 1992; effective October 28, 1992.

Original rule 1320-06-01-.39 filed September 4, 1992; effective December 29, 1992.

Repeal of rule 1320-05-01-.38 filed January 5, 1993; effective April 30, 1993.

Amendment to rule 1320-04-02-.02 filed February 5, 1994; effective May 29, 1994.

Original rule 1320-05-01-.46 filed May 20, 1994; effective August 29, 1994.

Repeal of rules 1320-06-01-.03, 1320-06-01-.07, 1320-06-01-.36 filed April 3, 1997; effective August 28, 1997.

Amendment to rules 1320-01-01-.03, 1320-01-02-.05, 1320-02-01-.03, 1320-02-01-.15, 1320-04-05-.48, 1320-05-01-.02, 1320-05-01-.05, 1320-05-01-.07, 1320-05-01-.17, 1320-05-01-.18, 1320-05-01-.21, 1320-05-01-.23, 1320-05-01-.47, 1320-05-01-.50, 1320-05-01-.51, 1320-05-01-.52, 1320-05-01-.54, 1320-05-01-.61, 1320-05-01-.63, 1320-05-01-.72, 1320-05-01-.91, 1320-05-01-.95, 1320-05-01-.101, 1320-05-01-.103, 1320-05-01-.104, 1320-05-01-.106, 1320-05-01-.107, 1320-05-01-.108, 1320-05-01-.116, 1320-05-01-.120, 1320-05-01-.123, 1320-05-02-.04, and Repeal of rules 1320-01-01-.01, 1320-04-05-.04, 1320-04-05-.52, 1320-05-01-.14, 1320-05-01-.16, 1320-05-01-.19, 1320-05-01-.30, 1320-05-01-.37, 1320-05-01-.59, 1320-05-01-.66, 1320-05-01-.69, 1320-05-01-.73, 1320-05-01-.84, 1320-05-01-.112, 1320-05-01-.118, 1320-05-01-.124, 1320-05-01-.125, 1320-05-01-.126 and 1320-05-02-.06 filed June 28, 2000; effective September 11, 2000.

Chapter 1320-08 has been transferred and renamed chapter 1340-05 under Executive Order Number 37 dated June 29, 1990.

Repeal to rules 1320-03-02-.11, 1320-03-02-.12, 1320-06-01-.01, 1320-06-01-.12, 1320-06-01-.17, and 1320-06-01-.26 and amendments to rules 1320-03-02-.10 and 1320-03-02-.13 filed May 14, 2003; effective July 28, 2003.

Repeal to rules 1320-07-08-.01 through 1320-07-08-.06 filed May 15, 2003; effective September 26, 2003.

Chapter 1320-08 has been transferred from original chapter 1340-05 under Executive Order Number 36 dated April 19, 2006. Chapter transferred on December 12, 2007.

Public necessity rules 1320-05-01-.13, 1320-05-01-.22, 1320-05-01-.23, 1320-05-01-.50, 1320-05-01-.61, 1320-05-01-.67, 1320-05-01-.68, 1320-05-01-.71, 1320-05-01-.77, 1320-05-01-.83, 1320-05-01-.87, 1320-05-01-.109, 1320-05-01-.111, and 1320-05-02-.01 filed February 29, 2008; effective through August 12, 2008.

Original chapters 1320-09-01 and 1320-09-02 filed January 31, 2008; effective May 30, 2008.

Amendments to rules 1320-05-01-.13, 1320-05-01-.22, 1320-05-01-.23, 1320-05-01-.50, 1320-05-01-.61, 1320-05-01-.67, 1320-05-01-.68, 1320-05-01-.71, 1320-05-01-.77, 1320-05-01-.83, 1320-05-01-.87, 1320-05-01-.109, 1320-05-01-.111, and 1320-05-02-.01 filed March 31, 2008; effective July 29, 2008.

Amendments, new rules, and repeals for rules 1320-01-02-.01, 1320-01-02-.05, 1320-02-01-.43, 1320-04-05-.08, 1320-04-05-.09, 1320-04-05-.11 through 1320-04-05-.15, 1320-04-05-.27, 1320-04-05-.28, 1320-04-05-.30, 1320-04-05-.36, 1320-04-05-.37, 1320-04-05-.41, 1320-04-05-.42, 1320-04-05-.47, 1320-04-05-.53, 1320-04-05-.57, 1320-04-05-.60, 1320-04-05-.61, 1320-05-01-.12, 1320-05-01-.26, 1320-05-01-.27, 1320-05-01-.36, 1320-05-01-.48, 1320-05-01-.63, 1320-05-01-.64, 1320-05-01-.67, 1320-05-01-.74, 1320-05-01-.90, 1320-05-01-.105 through 1320-05-01-.107, 1320-05-01-.115, 1320-05-01-.116, 1320-05-01-.121, 1320-05-01-.122, 1320-05-01-.127, 1320-05-01-.128, 1320-06-01-.02, 1320-06-01-.04 through 1320-06-01-.06, 1320-06-01-.08 through 1320-06-01-.11, 1320-06-01-.13 through 1320-06-01-.16, 1320-06-01-.18 through 1320-06-01-.25, 1320-06-01-.27 through 1320-06-01-.35, and 1320-06-01-.37 through 1320-06-01-.42 filed June 28, 2016; effective September 26, 2016.

Amendments to rule 1320-05-01-.63 and new rule 1320-05-01-.129 filed October 3, 2016; effective January 1, 2017.

Original rule 1320-01-01-.30 filed October 29, 2018; effective January 27, 2019.

Repeal of rule 1320-05-01-.96 filed October 12, 2021; effective January 10, 2022.