



Jason E. Mumpower, Comptroller of the Treasury

March 30, 2026

Former Gallatin Purchasing Agent Indicted After Using City Amazon Account for Personal Purchases

An investigation by the Tennessee Comptroller's Office, working in conjunction with the Tennessee Department of Revenue, has resulted in the indictment of former City of Gallatin Purchasing Agent James R. (J.R.) Smith Jr.

Investigators determined that Smith used the City of Gallatin's Amazon Business account to make personal purchases over a period of more than ten years. Although he used his personal credit and debit cards to pay for the items, he improperly used the city's tax-exempt status to avoid paying \$1,128.49 in sales tax. Smith also received \$39.64 in business-only discounts that were not available to personal Amazon accounts.

From March 25, 2015, through November 18, 2025, Smith made 133 personal purchases through the city's Amazon Business account. These purchases were shipped to his personal residence, Gallatin City Hall, and the residences of relatives. Smith began remitting the unpaid sales tax to the Tennessee Department of Revenue on November 25, 2025.



Investigators also determined that on November 18, 2025, after being notified he would meet with investigators, Smith deleted his personal credit and debit card information from the payment methods saved to his assigned Amazon Business account in an effort to conceal evidence of his personal purchases. Smith's employment with the city was terminated on November 18, 2025.

Based upon this investigation, on March 2, 2026, the Sumner County Grand Jury indicted James R. Smith Jr. on one count of tax evasion, one count of official misconduct, and one count of destruction of government records.

The investigation also found that Smith violated the city's use-of-position policy and its municipal computer systems policy by using his official position and city equipment for personal use.

To view the investigative report, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to tncot.cc/mappinginvestigations

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