

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

AMEND Senate Bill No. 795

House Bill No. 939\*

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

by deleting § 49-6-2603(a)(1) in the amendatory language of Section 1 and substituting instead the following:

(1) Ensure the provision of an education for the participating student that satisfies the compulsory school attendance requirement provided in § 49-6-3001(c)(1) through enrollment in a private school, as defined in § 49-6-3001(c)(3)(A)(iii), that meets the requirements established by the department of education and the state board of education for a Category I, II, or III private school;



0958625406



\*006657\*

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____
_____

**AMEND Senate Bill No. 196\***

**House Bill No. 261**

by deleting § 4-5-505(d) in the amendatory language of Section 2 and substituting instead the following:

(d) Upon a finding for the plaintiff, the court shall issue a declaratory judgment and enjoin further enforcement of the challenged entry regulation. A prevailing plaintiff is not entitled to and shall not be awarded damages, costs, or attorney fees for a cause of action filed in accordance with this section.

**AND FURTHER AMEND** by deleting Section 3 in its entirety and renumbering the subsequent section accordingly.



0465505513



\*007904\*

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

**AMEND Senate Bill No. 1053**

**House Bill No. 1063\***

by deleting the following language from Section 3(11) and redesignating the remaining subdivisions accordingly:

(D) Property taxes under title 67, chapter 5;

**AND FURTHER AMEND** by adding the language "after July 1, 2019," immediately after the language "rehabilitation of a certified historic structure" in Section 4(a).

**AND FURTHER AMEND** by adding the language ", coming due on or after July 1, 2021," immediately after the word "liability" in Section 4(a).

**AND FURTHER AMEND** by deleting the language "forty million dollars (\$40,000,000) per fiscal year" in Section 4(a)(4) and substituting instead the language "twenty-one million dollars (\$21,000,000) in fiscal year 2021-2022, thirty million dollars (\$30,000,000) in fiscal year 2022-2023, and thirty-six million dollars (\$36,000,000) for each fiscal year thereafter".

**AND FURTHER AMEND** by deleting the language "Within one hundred eighty (180) days of the effective date of this act" in Section 7(a) and substituting instead the language "No later than July 1, 2020".



0026806413



\*006411\*

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

**AMEND Senate Bill No. 1053**

**House Bill No. 1063\***

by deleting Section 3(11) and substituting instead the following:

(11) "State tax liability" means any liability incurred by any person for the following taxes, as applicable:

(A) Premium taxes under part 2 of this title; title 50, chapter 6, part 4; and §§ 56-13-114, 56-14-113, 56-22-114, and 56-45-110;

(B) Retaliatory tax under § 56-4-218;

(C) Income taxes under title 67, chapter 2;

(D) Business taxes under title 67, chapter 4;

(E) Franchise and excise taxes under title 67, chapter 4, parts 20 and 21;

and

(F) Any other premium taxes, retaliatory taxes, or income taxes imposed upon a person by this state under any other law.



0274196813



\*007988\*

Amendment No. \_\_\_\_\_

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

\_\_\_\_\_  
**Signature of Sponsor**

**AMEND Senate Bill No. 801**

**House Bill No. 945\***

by deleting all language after the caption and substituting instead the following:

WHEREAS, Tennessee is one of the nation's leading agricultural states and benefits from an annual economic impact of more than \$57 billion generated from agriculture; and

WHEREAS, national trends continue to show a decline in the number of young farmers and ranchers entering the agricultural workforce; and

WHEREAS, our national security and economic security as a State and a nation require a prosperous agricultural industry; and

WHEREAS, our education system's renewed focus on career and technical education must reflect the value and opportunity of careers in agriculture; and

WHEREAS, the agricultural industry will continue to undergo rapid technological change and innovation, presenting opportunities for Tennessee to lead the nation in agricultural progress; and

WHEREAS, this State recognizes the importance of agriculture to our everyday lives and sharing the message of how agriculture contributes to our strong economy through the production of safe, abundant, and affordable food and fiber products and renewable energy, and the creation of job opportunities; now, therefore,

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:**

SECTION 1. Tennessee Code Annotated, Title 49, Chapter 11, Part 1, is amended by adding the following as a new, appropriately designated section:

- (a) For the purpose of encouraging and promoting agricultural education opportunities and agricultural education programs in public schools that prepare students for successful careers and informed choices relating to opportunities in



0070054103



\*007707\*

agriculture-related employment and higher education by providing instruction and developing skills in relevant areas through integrated classroom and lab instruction, supervised agricultural experiences, leadership experiences, and involvement in student organizations, there is established a task force to be known as the "Agriculture Education and Youth Participation Task Force."

(b) The task force shall consist of the following eleven (11) members:

(1) One (1) agricultural industry representative, advocate, or educator, to be appointed by the governor, who shall serve as chair of the task force;

(2) The commissioner of education or the commissioner's designee;

(3) The commissioner of agriculture or the commissioner's designee;

(4) One (1) faculty or staff member at a community college or college of applied technology governed by the board of regents with expertise in agribusiness or agricultural education, to be appointed by the chancellor of the board of regents;

(5) One (1) University of Tennessee faculty member with expertise in agricultural economics or agricultural education, to be appointed by the president of the University of Tennessee;

(6) One (1) Tennessee State University faculty member with expertise in agribusiness or agricultural education, to be appointed by the president of Tennessee State University;

(7) One (1) agricultural educator or Future Farmers of America representative, to be appointed by the speaker of the senate;

(8) One (1) agricultural educator or 4-H representative, to be appointed by the speaker of the house of representatives;

(9) One (1) agricultural educator, to be appointed by the governor;

(10) The chair of the agriculture and natural resources committee of the house of representatives or the chair's designee; and

(11) The chair of the energy, agriculture, and natural resources committee of the senate or the chair's designee.

(c) The task force shall analyze and make recommendations on the following:

- (1) The agricultural education mission in Tennessee;
- (2) Agricultural education structure and delivery in Tennessee;
- (3) The skills and credentials in demand in Tennessee's agricultural sector;
- (4) Emerging fields in agriculture and the training and knowledge required for advancement in those fields;
- (5) The impact of new technologies on agribusiness;
- (6) The impact of agricultural extracurricular participation on outcomes for youth;
- (7) Aligning the investment in science, technology, engineering, and math (STEM) education with the agricultural education mission; and
- (8) Integrating agricultural education and agricultural career readiness goals into the Tennessee Pathways initiative.

(d) The task force shall complete its analysis and deliver a report containing its findings and recommendations to the governor and the general assembly no later than February 1, 2020.

(e) The task force shall meet upon the call of the chair.

(f) The department of education shall provide necessary administrative support for the task force. The chair of the task force may call on relevant state agencies for assistance in the task force's work.

(g) The members of the task force serve without compensation but are entitled to reimbursement for any travel expenses incurred. All reimbursement for travel must be provided in accordance with the comprehensive travel regulations as promulgated by the department of finance and administration and approved by the attorney general and reporter.

(h) The task force shall terminate and cease to exist upon delivery of the task force's report to the governor and the general assembly containing its findings and recommendations required by this section.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

**AMEND Senate Bill No. 1309**

**House Bill No. 1441\***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(49)(A), is amended by adding the following as a new subdivision:

(iv) Providing a dumpster or other container for waste or debris removal for a fixed or indeterminate period of time along with the delivery and pickup of the dumpster. A condition of this exclusion is that the provider of the dumpster is exclusively responsible for delivery and pickup of the dumpster;

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring

it.



0686027044



\*005848\*

House Finance, Ways, and Means Subcommittee Am. #2

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____
_____

**AMEND Senate Bill No. 1309**

**House Bill No. 1441\***

by inserting the following new section immediately preceding the last section and renumbering the subsequent section accordingly:

SECTION \_\_\_\_\_. This act shall not be given retroactive application, and shall only apply prospectively to tax liabilities incurred on or after the effective date of this act.



0558498644



\*006159\*

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____
_____

**AMEND Senate Bill No. 1475**

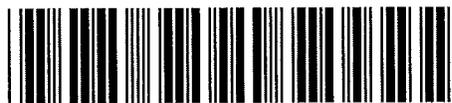
**House Bill No. 1401\***

by deleting the following language in the directory language of Section 1:

Tennessee Code Annotated, Section 8-7-201(e)(3) is amended by deleting the section in its entirety and substituting instead the following

and substituting instead the following:

Tennessee Code Annotated, Section 8-7-201(e)(3), is amended by deleting the subdivision in its entirety and substituting instead the following



0372672713



\*007883\*

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

**AMEND Senate Bill No. 558\***

**House Bill No. 1028**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-2006(b)(2), is amended by adding the following language as new, appropriately designated subdivisions:

( ) Any amount included in federal taxable income under 26 U.S.C. § 951A, relating to federal taxation of global intangible low-taxed income, to the extent it would otherwise be included in net earnings or losses as defined in subsection (a);

( ) Any amount included in federal taxable income under 26 U.S.C. § 965(a), relating to federal taxation of deferred foreign income, to the extent it would otherwise be included in net earnings or losses as defined in subsection (a);

SECTION 2. Tennessee Code Annotated, Section 67-4-2006(b)(1), is amended by adding the following language as new, appropriately designated subdivisions:

( ) Five percent (5%) of the amount included in federal taxable income under 26 U.S.C. § 951A before the deduction in 26 U.S.C. § 250;

( ) Five percent (5%) of the amount included in federal taxable income under 26 U.S.C. § 965(a) before the deduction in 26 U.S.C. § 965(c);

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to all tax periods beginning on or after January 1, 2018.



0720832544



\*006062\*

Amendment No. \_\_\_\_\_

\_\_\_\_\_  
Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

**AMEND Senate Bill No. 1434**

**House Bill No. 524\***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 7, is amended by adding Sections 2 through 12 as a new chapter.

SECTION 2. This chapter shall be known and may be cited as the "Regional Retail Tourism Development District Act."

SECTION 3. The purpose of this chapter is to increase tourism and the competitiveness of this state with bordering states by empowering local governments to encourage the development of extraordinary retail or tourism facilities, including shopping, recreational, and other activities.

SECTION 4. As used in this chapter, unless the context otherwise requires:

(1) "Base tax revenues" means the revenues generated from the collection of state sales and use taxes from all businesses within the applicable regional retail tourism development district as of the end of the fiscal year of this state immediately prior to the year in which the municipality or industrial development corporation is entitled to receive an allocation of tax revenue pursuant to this chapter. In no event shall the apportionment pursuant to this chapter be adjusted to reduce the economic benefit to the municipality as is provided in this chapter;

(2) "Best interests of the state" means a determination by the commissioner of revenue, with approval by the commissioner of economic and community development, that:



0760184742



\*006942\*

(A) The economic development project or extraordinary retail or tourism facility within the district is a result of the special allocation and distribution of state sales tax provided for in Section 7; and

(B) The district is a result of the project or extraordinary retail or tourism facility;

(3) "Commissioner" means the commissioner of revenue;

(4) "Cost" means all costs of an economic development project in a district incurred by the municipality or industrial development corporation, including, but not limited to, the cost of developing the district, as well as acquisition, design, construction, renovation, improvement, demolition, and relocation of any improvements; the cost of labor, materials, and equipment; the cost of all lands, property rights, easements, and franchises required; financing charges, interest, and debt service prior to, during, or after construction; the cost of issuing bonds in connection with any financing; cost of plans and specifications, services, and estimates of costs and of revenue; cost of direct or indirect assistance, including funds for location assistance; cost of site preparation, engineering, accounting, and legal services; all expenses necessary or incident to determining the feasibility or practicability of such acquisitions or construction; salaries, overhead, and other costs of the municipality or industrial development corporation allocated to the project, including new development or subsequent phases of the project to be completed within the thirty-year period established in Section 5(d), and administrative, legal, and engineering expenses and such other expenses as may be necessary or incident to such acquisition, design, construction, renovation, demolition, relocation, or the financing thereof, including the costs incurred by a municipality or industrial development corporation relating to the development of an extraordinary retail or tourism

facility within two (2) years prior to the municipality's designation of the proposed regional retail tourism development district for such project;

(5) "Economic development project" or "project" means the provision of direct or indirect financial assistance, including funds for location assistance, to an extraordinary retail or tourism facility and other retail or tourism facilities developed to accompany the extraordinary retail or tourism facility in a regional retail tourism development district by a municipality or an industrial development corporation, including, but not limited to, the purchase, lease, grant, construction, reconstruction, improvement, or other acquisition or conveyance of land, buildings, equipment, or other infrastructure; public works improvements essential to the location of an extraordinary retail or tourism facility and other retail or tourism facilities developed to accompany the extraordinary retail or tourism facility; payments for professional services contracts necessary for a municipality or industrial development corporation to implement a plan or project; the provision of direct loans or grants for land, buildings, or infrastructure; and loan guarantees securing the cost of land, buildings, location assistance, or infrastructure in an amount not to exceed the revenue that may be derived from the sales and use tax transferred to the municipality as provided in this chapter. It also includes development of parks, plazas, sidewalks, access ways, roads, drives, bridges, ramps, landscaping, signage, parking lots, parking structures, and other public improvements constructed or renovated by the municipality or an industrial development corporation in connection with the project in the district and any related infrastructure and utility improvements for public or private peripheral development for the district that is constructed, renovated, or installed by the municipality or an industrial development corporation;

(6) "Extraordinary retail or tourism facility" means a single store, series of stores, or other public tourism facility or facilities located within a regional retail

tourism development district, and includes retail or other public tourism facilities that are reasonably anticipated to draw at least one million (1,000,000) visitors a year upon completion. The extraordinary retail or tourism facility must reasonably be expected to require a capital investment of at least twenty million dollars (\$20,000,000), including land, buildings, and site preparation costs, and must reasonably be anticipated to remit at least two million dollars (\$2,000,000) in state sales and use tax annually when completed;

(7) "Industrial development corporation" means a corporation created or authorized by a municipality or county pursuant to chapter 53 of this title;

(8) "Municipal governing body" means the city council, city commission, or board of mayor and aldermen of a city;

(9) "Municipality" means an incorporated city located in this state; and

(10) "Regional retail tourism development district" or "district" means one (1) or more parcels of real property located within a municipality, some part of whose corporate limits borders a neighboring state, and which some boundary of a district is no more than one-half (1/2) mile from an existing federally designated interstate exit, is no more than twenty (20) miles from the state border of two (2) neighboring states as measured by straight line, is no larger than a total area of nine hundred fifty (950) acres, and designated as a regional retail tourism development district by a municipal ordinance and certified by the commissioner.

SECTION 5.

(a) To receive the apportionment of state sales and use taxes as provided in this chapter, the following requirements must be met:

(1) A municipal legislative body must adopt an ordinance designating the boundaries of the regional retail tourism development district. A municipality shall not contain more than one (1) such district;

(2) The municipality must file a certified copy of the ordinance with the commissioner along with a request for certification of the district. The request must include a master development plan for the proposed district containing such information as may be reasonably required by the commissioner;

(3) The commissioner shall promptly review the request to confirm that the proposed boundaries of the proposed regional retail tourism development district do not exceed the maximum size set forth in this chapter. If the commissioner determines that the boundaries of the proposed regional retail tourism development district exceed the area allowed by this chapter, then the commissioner may adjust or reduce the boundaries of the proposed district in consultation with the municipality. In reviewing the request, the commissioner shall inform the commissioners of economic and community development and tourist development of the pending request; and

(4) If the commissioner, with approval by the commissioner of economic and community development, determines that the special allocation of state sales tax, as authorized by Section 7 of this act, is in the best interests of the state, then the commissioner shall approve the request and certify the district. Upon certification of the district, the commissioner shall provide prompt notice of the certification to the commissioner of economic and community development, the commissioner of tourist development, and the requesting municipal governing body.

(b) Upon certification of the district, state sales and use taxes must be apportioned and distributed to the municipality as provided in this chapter.

(c) The apportionment and distribution of state sales and use taxes to the municipality as provided in this chapter must commence at the beginning of the fiscal year after the certification of the district. Prior to the beginning of that fiscal year, and on an annual basis thereafter, the municipality shall submit to the commissioner a summary of the cost of the economic development project with supporting documentation, certified by the chief financial officer of the municipality, which must include the cost of any new phases or additional development of the project to be completed within the thirty-year time limitation established in subsection (d). The commissioner shall review the cost certification to determine whether state sales and use taxes, in the amount determined by the commissioner, must be apportioned and distributed to the municipality pursuant to this chapter and shall notify the department of economic and community development of the determination.

(d) Additional development or new phases of a project within a certified district shall not be initiated after the expiration of twenty (20) years following certification of the district. The certified district must be dissolved following the expiration of thirty (30) years, or upon the date on which the cost of the project has been fully paid, whichever occurs first. The thirty-year period in this subsection (d) runs concurrently with the time limitation established in Section 7 of this act.

SECTION 6. The department of revenue shall make annual adjustments to the sales and use tax revenues collected in the district within ninety (90) days of the end of each fiscal year. The annual adjustments are effective immediately upon notification of the adjustment from the department of revenue to the municipality or industrial development corporation.

SECTION 7.

(a) Notwithstanding the allocations provided for in § 67-6-103(a), if a municipality or industrial development corporation finances, constructs, leases, equips, renovates, assists, incents, or acquires an extraordinary retail or tourism facility or a project in a certified district, then seventy-five percent (75%) of state sales and use tax collected in the district in excess of base tax revenues must be apportioned and distributed to the municipality in an amount equal to the incremental increase in state sales and use taxes derived from the sale of goods, products, and services within the district in excess of base tax revenues.

(b) Apportionment and distribution according to subsection (a) must continue for a period of thirty (30) years, or until the date on which the entire cost of the economic development project, including any principal and interest on indebtedness, including refunding indebtedness of the municipality or industrial development corporation related to the development of the project, are fully paid, whichever occurs first. Following the expiration of this thirty-year period, or upon the date on which such cost has been fully paid, whichever is sooner, all amounts that would have otherwise been distributed to the municipality or retained in lieu of distribution shall be allocated as provided elsewhere without regard to this chapter.

(c) Tax revenue distributed to the municipality pursuant to this chapter is for the exclusive use of the municipality or the industrial development corporation formally designated by the municipality for payment of the cost of the economic development project, including principal and interest on indebtedness, including refunding indebtedness of the municipality or industrial development corporation related to the development of the project. The department of revenue shall apportion the payment to the municipality within ninety (90) days of the end of each fiscal year for which the municipality is entitled to receive an allocation and payment pursuant to this chapter.

SECTION 8. An eligible municipality in which a district is located is authorized to delegate to any industrial development corporation within the county or counties where the municipality is located the authority to carry out all or part of the project, to issue revenue bonds to finance a project within a district, and to incur cost for the project. The municipality may enter into an agreement with an industrial development corporation in which the municipality agrees to promptly pay to the industrial development corporation the tax revenues received pursuant to this chapter sufficient to service the repayment of the bonds and costs incurred by the industrial development corporation for the project. Upon receipt, that portion of tax revenues must be held in trust by the municipality for the benefit of the industrial development corporation.

SECTION 9. Any bonds, notes, refunding bonds, or other indebtedness relative to the cost of an economic development project must not be issued for a term longer than thirty (30) years, and the municipality or industrial development corporation may pledge all proceeds or taxes it receives pursuant to this chapter to the payment of principal and interest on the bonds, notes, or other indebtedness. The thirty-year period in this section runs concurrently with the time limitation established in Section 7 of this act.

SECTION 10. Prior to the issuance of any bonds to finance the cost of an economic development project that will be repaid in whole or part from apportionments under this chapter, the municipality or industrial development corporation issuing the bonds shall submit a proposed debt amortization schedule for the bonds to the commissioner for approval. The schedule must show the anticipated contribution to be made to the annual debt service for the bonds from the apportionment of sales and use taxes pursuant to this chapter and all other sources. After the date of issuance of the bonds, the municipality shall continue to contribute each year thereafter until the bonds are retired or a sufficient sinking fund has been established for their retirement.

SECTION 11. A municipality may, including through an industrial development corporation, limit, condition, or provide incentives or financial support in the district as it deems appropriate, including the requirement that the benefited property owners participate in the repayment of indebtedness due to district formation in an amount equal to twenty-five percent (25%) of the property tax for the real property owned by the property owner in the district each year, for the length of time as the municipality receives an appropriation of sales and use tax in accordance with this chapter and the property owner provides a lien on the property for such repayment. A municipality shall not provide financial assistance for the location or relocation of existing retailers located within a fifteen-mile radius of the district, if the existing location is within this state, unless the sales floor space is increased by thirty-five percent (35%) or more from that of the existing store. A municipality may allocate some or all of the incremental increase in property tax revenue directly as a result of the development within the district to pay for costs associated with the district formation, economic development projects, or extraordinary retail or tourism projects within the district.

SECTION 12. Notwithstanding any law to the contrary, the municipality and the industrial development corporation may exercise all power and rights, express or implied, granted by this chapter.

SECTION 13. Tennessee Code Annotated, Section 7-53-101(15), is amended by adding the following new, appropriately designated subdivision:

( ) Any economic development project as defined in the chapter created by Section 1;

SECTION 14. Tennessee Code Annotated, Section 67-6-103, is amended by adding the following new, appropriately designated subsection:

( ) Notwithstanding the provisions of Section 7 of this act to the contrary, no portion of the revenue derived from the increase in the rate of sales and use tax allocated to educational purposes pursuant to Acts 1992, chapter 529, § 9,

and no portion of the revenue derived from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) contained in Acts 2002, chapter 856, § 4, shall be distributed to the municipality. The revenue must be allocated as provided in Acts 1992, chapter 529 and Acts 2002, chapter 856, respectively.

SECTION 15. This act shall take effect July 1, 2019, the public welfare requiring it.