

Filed for intro on 01/22/98
SENATE BILL 2370 By
Graves

HOUSE BILL 2379
By McDonald

AN ACT to amend Tennessee Code Annotated, Section 67-2-104,
relative to exemptions from taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-2-104, is amended by
redesignating subsection (b) to be subdivision (b)(1), and by adding a new subdivision as
follows:

(2) In addition to the exemption provided for in subdivision (b)(1), any person
sixty-five (65) years of age or older who has no earned income and no pension or
retirement benefit, except social security payments, shall be exempt from the tax herein
imposed, upon submission of evidence deemed acceptable by the commissioner to
establish the age and income limitations stated herein.

SECTION 2. This act shall take effect July 1, 1998, the public welfare requiring it.

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