

Filed for intro on 02/06/97

SENATE BILL 647  
By Person

AN ACT to amend Tennessee Code Annotated, Section 67-5-1512(b)(2)(B), relative to the assessment and taxation of property.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1512(b)(2)(B), is hereby amended by inserting the following new sentence immediately preceding the last sentence of the subdivision:

Such refunds shall be paid to the taxpayer or to the taxpayer's agent upon presentation of a valid original paid tax receipt or presentation of other written proof of payment of the overpayment in taxes.

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

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