

HOUSE BILL 1270  
By Kisber

AN ACT to amend Tennessee Code Annotated, Section 57-6-103, for the sole purpose of clarifying the obligation by an existing city that is annexing territory or an incorporating municipality to provide notice to a wholesaler before collecting the wholesale beer tax within the affected territory.

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

SECTION 1. Tennessee Code Annotated, Section 57-6-103, is amended by adding the following new subsection to be appropriately designated:

( ) (1) A municipality that is annexing territory by extension of its corporate limits or a new incorporating municipality shall provide written notice of the date of the annexation or incorporation and the name and address of each retailer located in the annexed or newly incorporated territory to each wholesaler selling beer within the annexed or newly incorporated territory. The municipality shall deliver the written notice to the wholesaler's representative designated pursuant to Section 57-5-105(c)(6). The wholesaler shall remit the tax imposed by this section to the municipality for wholesale sales made in the month after receipt of the written notice required by this subsection and thereafter.

(2) Taxes paid to a county pursuant to Section 57-6-103 on sales to a retailer made before the effective date of this act shall be deemed to satisfy any obligations that the wholesaler may have to pay taxes on the same sales to such municipality that has annexed or newly incorporated the territory where the retailer is located.

SECTION 2. This act shall take effect January 1, 2000, the public welfare requiring it.