

HOUSE BILL 373
By Whitson

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 1, Part 1, relative to department of revenue employees.

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

SECTION 1. Tennessee Code Annotated, Section 67-1-110, is amended by adding the following language as a new subsection (d) and by designating existing subsection (d) as subsection (e):

If a person presents to an employee of the department of revenue a copy of a written power of attorney executed by a taxpayer naming such person as attorney-in-fact for the taxpayer, such employee is required to honor the power of attorney. Failure of such employee to honor the power of attorney shall be a basis for depriving the employee of immunity currently afforded to state employees under the provisions of Tennessee Code Annotated, Title 9, Part 8, Chapter 3.

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