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HOUSE BILL 547
By Pinion

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to sales and use tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-216, is amended by adding the following new language at the end of subsection (a):

The tax provided in this section shall not apply to any portion of the retail price of a manufactured home as to which an independent contractor of the retail seller has paid or owes the tax imposed elsewhere in this chapter. This section does not make taxable any goods or services not otherwise taxable under this chapter.

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