

SENATE BILL 2288
By Dixon

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 2, relative to sales taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-206(b), is amended by adding the following new subdivision:

(8) The requirements of subsection (b)(3) above that the material be expended in the course of direct contact shall be deemed satisfied in the case of natural gas used to generate heat by a manufacturer of food products for human or animal consumption where such heat is used for the purpose of drying materials substantially derived from soy beans which become a component part of the finished food product; provided, that the drying process is accomplished by exposing such material being dried to heated air directly produced by the burning of the natural gas.

SECTION 2. This act shall take effect July 1, 2002, the public welfare requiring it.