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HOUSE BILL 2912 By
Kent

SENATE BILL 2959
By Norris

AN ACT to amend Tennessee Code Annotated,
Section 67-1-1707, to permit disclosure of
tax returns or tax information in response to
certain subpoenas.

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

SECTION 1. Tennessee Code Annotated, Section 67-1-1707, is amended by adding
the following as a new subsection (i):

(i) A return or tax information may be disclosed in response to a duly authorized
and properly served subpoena, including a grand jury subpoena, issued in any criminal
investigation or proceeding, whether before or after an indictment, conducted by the
federal government, by this state, or by a local government of this state.

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