

CHAPTER NO. 753

HOUSE BILL NO. 2969

By Representative Hargett

Substituted for: Senate Bill No. 3043

By Senator Kyle

AN ACT to amend Tennessee Code Annotated, Section 67-5-1514, relative to the registration of tax agents and taxation of property.

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

SECTION 1. Tennessee Code Annotated Section 67-5-1514(c)(2)(B) is amended by deleting subitem (i) in its entirety and substituting instead the following:

(i) Successfully completed not less than one hundred twenty (120) classroom hours of academic instruction in subjects whose primary substance relates to property appraisal or assessment of property from a college or university, or from a nationally recognized appraisal or assessment organization approved by the board; and

SECTION 2. Tennessee Code Annotated Section 67-5-1514 (c)(2)(B) is amended by adding the following appropriately designated new subitem:

() No person shall be required to meet the additional registration qualifications required by this act if such person has registered or applied for registration prior to the effective date of this act.

SECTION 3. Tennessee Code Annotated Section 67-5-1514 is amended by adding the following appropriately designated new subsection:

() To be eligible for registration under this section, an individual must establish a place of business in this state or designate an agent for service of legal process who is a resident of this state. The board may waive any registration requirement for an applicant who holds a valid registration certificate or license issued by another state that has requirements for licensing or registration of property taxpayer agents that are at least equal to the requirements of this state. An applicant for reciprocity shall apply in the same manner as any other applicant and shall furnish the board with documents and other evidence substantiating the applicant's qualifications as required by the board.

SECTION 4. This act shall take effect on June 30, 2002, the public welfare requiring it.

PASSED: May 8, 2002


JIMMY RAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES


JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 14th day of May 2002


DON SUNDQUIST, GOVERNOR