

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

Amendment No. 1 to SB1175

**Cooper J
Signature of Sponsor**

AMEND Senate Bill No. 1175

House Bill No. 1248*

by adding the following new sections immediately preceding the last section and by renumbering the subsequent section accordingly:

SECTION ____ Tennessee Code Annotated, Section 67-4-1703, is amended by adding the following language as a new subsection (c):

(c)

(1) No tax owed under this part by a person in the armed forces of the United States, or called into active military service of the United States, as defined in § 58-1-102, from a reserve or national guard unit, shall be due until ninety (90) days following the conclusion of hostilities in which such person is actually engaged outside the United States or ninety (90) days after such person is transferred from the theater of operations of such hostilities, whichever is sooner.

(2) A person claiming this delay shall present proof, satisfactory to the commissioner, of such person's deployment and stationing outside the United States during a period of hostilities and proof of such person's return from such deployment.

(3) This subsection shall expressly apply to personnel stationed outside the United States during Operation Enduring Freedom or other hostilities where the military personnel are entitled to combat compensation as determined by the United States department of defense.

Amendment No. 1 to SB1175

Cooper J
Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 1175

House Bill No. 1248*

SECTION ____ Tennessee Code Annotated, Section 67-4-113, is amended by deleting the language "67-2-112(b) and 67-5-2011" wherever it appears and by substituting instead the language "67-2-112(b), 67-4-1703(c) and 67-5-2011".