

SENATE BILL 1175
By Kurita

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation for military personnel.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-2011(d), is amended by deleting the subsection in its entirety and substituting instead the following:

(d) This section 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.

SECTION 2. Tennessee Code Annotated, Section 67-2-112(b), is amended by deleting subdivision (3) in its entirety and substituting instead the following:

(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.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to taxes due and payable during 2003.