

SENATE BILL 3061
By Ketron

AN ACT to amend Tennessee Code Annotated, Section 67-6-303, relative to automobile sales tax exemption for active duty national guard members and military reservists.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-303, is amended by adding the following new, appropriately designated subsection:

(c) A sale of a motor vehicle is exempt from the tax imposed by this chapter if the motor vehicle is registered in accordance with the provisions of title 55, and if the motor vehicle is sold to a Tennessee resident who is a member of the army national guard of the United States, the army reserve, the air national guard of the United States, the air force reserve, the naval reserve, the marine corps reserve, or the coast guard reserve, provided, that the national guard member or military reservist has been called or ordered to active duty, and provided, that the motor vehicle is purchased after the national guard member or military reservist has been performing active military service for at least one (1) year. Dealers must attach a copy of the order calling the individual to active duty to the dealer's file copy of the sale invoice.

SECTION 2. This act shall take effect July 1, 2004, the public welfare requiring it.