

HOUSE BILL 3233  
By Fowlkes

AN ACT to amend Tennessee Code Annotated, Section  
67-4-1709, relative to the payment of the  
occupational privilege tax by an employer.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1709, is amended by adding  
the following sentence to the end of the section:

Payment of an individual's occupational privilege tax by such individual's  
employer shall not be construed as compensation to the individual.

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.