

SENATE BILL 567
By Kyle

AN ACT to amend Tennessee Code Annotated, Section 67-5-1412, relative to appeals to the state board of equalization.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1412, is amended by adding the following new sentence to the end of subsection (e):

For any appeal which has not been heard by the state board of equalization before the beginning of the following tax year or tax years, upon request by the taxpayer, or taxpayer's agent, made at any time prior to completion of the hearing, the state board of equalization shall take jurisdiction for any tax year or tax years following the tax year for which the appeal was originally filed so long as any such tax year is not a reappraisal year.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.