

SENATE BILL 3447
By Jackson

AN ACT to amend Tennessee Code Annotated, Section 67-6-210, relative to sales and use taxes for personal property of a person who has been a bona fide resident of another state and has moved to and become a resident of Tennessee.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-210, is amended by adding the following language as a new subsection:

(c) A person who has been a bona fide resident of another state and has moved to and become a resident of Tennessee may, in lieu of providing a bill of sale evidencing payment of sales tax in another state on a boat, motor or trailer used to transport such boat, provide proof of registration from the prior state and a statement from the appropriate collecting official of the prior state, on a form developed by the department, indicating sales taxes were paid prior to such registration.

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